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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1990

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1989/90

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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1990

Compiled Under the Direction of
ROD CALVAO, Auditor and Controller
WILLIAM J. KELLY, Assistant Auditor and Controller

Board of Supervisors
Brian P. Bilbray
First District
George F. Bailey
Second District
Susan Golding
Third District
Leon L. Williams
Fourth District
John MacDonald
Fifth District

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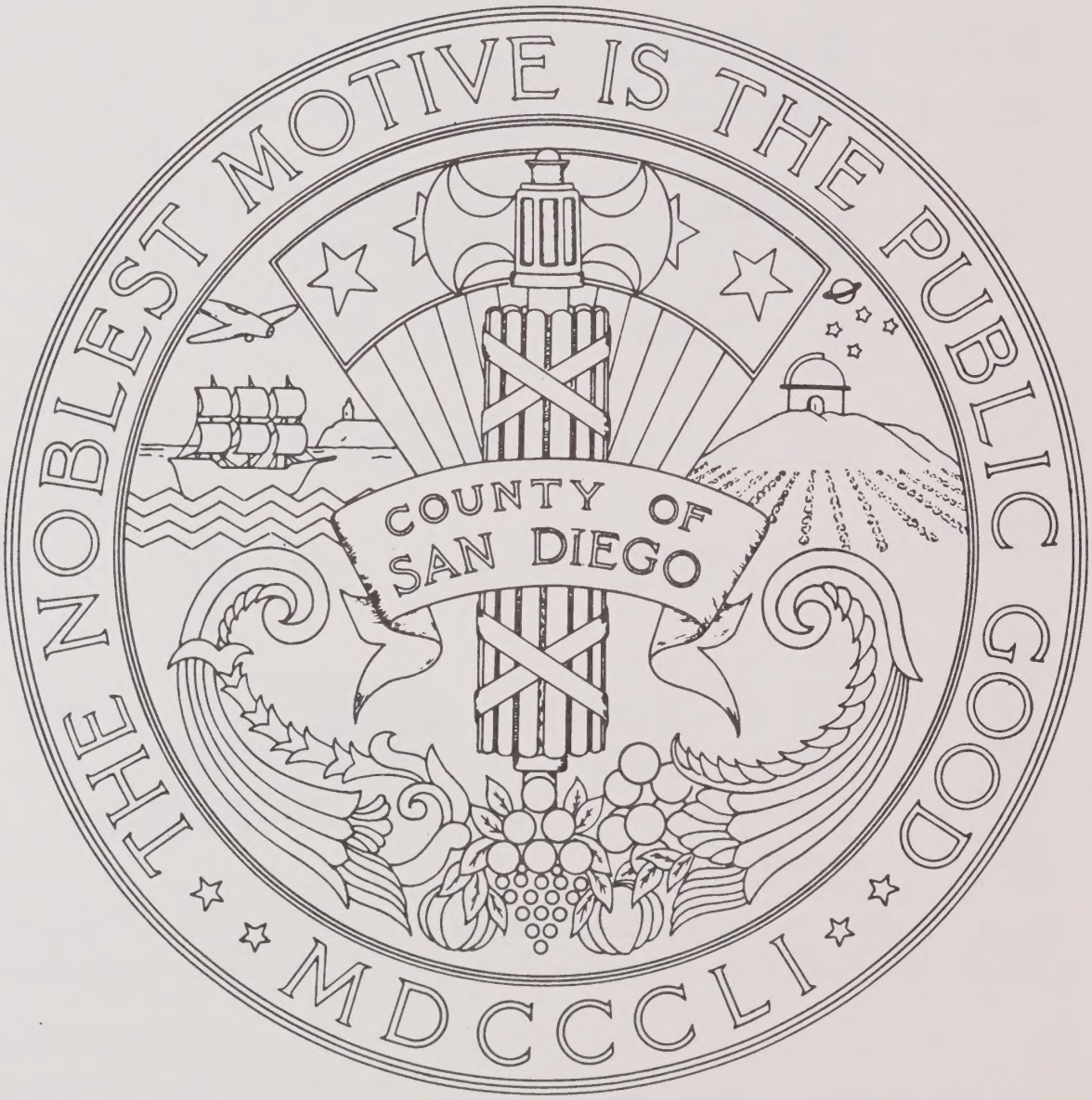
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INTRODUCTORY SECTION

ROD CALVAO
AUDITOR AND CONTROLLER
(619) 531-5413

County of San Diego

WILLIAM J. KELLY
ASSISTANT AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER

1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2472

December 3, 1990

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1990, has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter, the Certificate of Achievement for Excellence in Financial Reporting and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1989. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are eighteen incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors has effective oversight responsibility as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

ECONOMIC CONDITION AND OUTLOOK

Economic expansion for San Diego County is projected to continue at a slower pace through December 1990 with gross regional product forecast to increase by 2.9 percent real growth as compared to 3.4 percent in 1989. Population growth, tourism, and manufacturing are factors expected to contribute to this overall increase despite some cut backs in defense spending locally. Housing construction for the first half of 1990 appears to reflect prior year levels which were modest compared to that of previous years. Housing demand is expected to increase prices by approximately 12 percent in 1990. Property tax assessed valuation in fiscal year 1989-90 increased 11.3 percent from fiscal year 1988-89 due to new construction. Population is expected to increase by 62,000 for calendar year 1990, a 2.5 percent increase over the previous year due primarily to migration. Nonagricultural employment is expected to increase by 3 percent in 1990 over 1989 levels with trade related and service jobs showing the greatest gains among local industries. Unemployment is forecast to increase to a 4.4 percent level by the end of 1990 up from 4.0 percent in 1989.

MAJOR INITIATIVES

San Diego County, like other California counties, has a revenue base that is fixed by such restraints as the State budget and various tax referendums. Consequently, improvements in service delivery must be accomplished through efficiencies obtained through cost controls. During fiscal year 1989-90, two significant cost control measures were implemented. The first measure was the establishment of the Public Defenders department and the second measure was the development of the "OPTIONS" flexible employee benefits program. The Public Defender provides legal defense for those unable to afford private defense counsel. This service was previously provided by contracts with attorneys in private practice. By employing attorneys as Deputy Public Defenders, it is estimated that between $8 and 10 million in costs have been avoided. The "OPTIONS" program is designed to control the cost of employee fringe benefits while providing employee benefits that meet individual needs. The program allows for health care, life and health insurance, and flexible spending accounts for health or dependent day care. The employee elects the benefit coverage desired. The benefits selected are non-taxable and are not subject to Federal and State withholding or social security taxes. Previously, these benefits were included as deductions from the employees gross pay and therefore subject to such taxes.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system, the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year which have not been specifically committed automatically lapse to the unreserved fund balance. The fund balance, along with projected revenues, become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to insure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to insure the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

RESULTS OF OPERATION - GOVERNMENTAL FUND TYPES

Combined financial operating highlights for the County's General, Special Revenue, Debt Service, and Capital Projects Funds follow. Amounts are stated in millions of dollars.

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE) 1990
	1990		1989		
SOURCES OF FUNDS:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1989
Beginning Fund Balance:					
Unreserved	$ 109.2	6.2	$ 89.4	5.8	22.1
Reserved for Prior Year Encumbrances	58.8	3.3	45.6	3.0	28.9
Taxes	341.6	19.4	315.9	20.7	8.1
Licenses and Permits	23.8	1.4	24.7	1.6	(3.6)
Fines, Forfeitures and Penalties	16.7	.9	15.1	1.0	10.6
Use of Money and Property	32.3	1.8	29.3	1.9	10.2
Aid from Other Governmental Agencies - State	619.7	35.2	545.7	35.7	13.7
Aid from Other Governmental Agencies - Federal	297.8	16.9	247.5	16.2	20.3
Charges for Current Services	120.2	6.8	112.3	7.3	7.0
Other Revenues	19.1	1.1	22.9	1.5	(16.6)
Long-Term Debt Proceeds	42.2	2.4	20.8	1.4	102.9
Decrease in Reserves	.1	-	2.4	.2	(95.8)
Operating Transfers In	81.7	4.6	57.2	3.7	42.8
Total Sources of Funds	$1,763.2	100.0	$1,528.8	100.0	15.3
USES OF FUNDS:					
General Government	$ 191.7	11.7	$ 171.6	12.1	11.7
Public Protection	350.7	21.4	301.3	21.2	16.4
Public Ways and Facilities	62.8	3.8	58.1	4.1	8.1
Health and Sanitation	201.4	12.3	180.0	12.7	11.9
Public Assistance	599.3	36.5	527.3	37.1	13.7
Education	9.4	.5	8.5	.6	10.6
Recreation and Cultural	6.3	.4	5.4	.4	16.7
Capital Outlay	76.1	4.6	54.7	3.8	39.1
Debt Service	36.3	2.2	28.2	2.0	28.7
Increase in Reserves	7.6	.5	5.4	.4	40.7
Transfers to Escrow Agent	6.0	.4			
Operating Transfers Out	93.3	5.7	79.1	5.6	18.0
Total Uses of Funds	$1,640.9	100.0	$1,419.6	100.0	15.6
Unreserved Fund Balance - End of Year	$ 122.3		$ 109.2		12.0

Fund Balances for the Governmental Funds at June 30, 1990, and 1989 are summarized as follows:

FUND BALANCE	1989-90 TOTAL	1989-90 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1989-90 SPECIAL REVENUE FUNDS	1988-89 TOTAL	1988-89 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1988-89 SPECIAL REVENUE FUNDS
Reserved for Specific Purposes	$ 94.8	$ 72.4	$22.4	$115.3	$ 92.4	$22.9
Unreserved:						
Designated for Subsequent Years Expenditures	3.8	3.8		2.1	2.1	
Undesignated	118.5	93.0	25.5	107.1	79.0	28.1
TOTAL UNRESERVED	122.3	96.8	25.5	109.2	81.1	28.1
TOTAL	$217.1	$169.2	$47.9	$224.5	$173.5	$51.0

Revenue for general County functions totaled $1,471.2 million in fiscal year 1989-90, an increase of $151.7 million or 11.5 percent over fiscal year 1988-1989. This increase was mainly attributed to Federal and State aid, property taxes, and service charges to other governments.

The major sources of funding to the County continued to be the State and Federal Governments, collectively providing 62.4 percent of all revenue, or 52 percent of the total funds available to finance the County budget. The percentage of State and Federal revenue approximates that of the previous year and reflects growth in Federal and State assistance programs concomitant with overall budgetary growth. Debt proceeds were $42.2 million, used primarily to acquire a health center complex and to refinance a long-term capital lease for the acquisition and construction of criminal justice facilities. Taxes increased a moderate 8.1 percent from the previous year primarily as a result of increases in property taxes of 10.9 percent due to increased completed construction.

Expenditures and encumbrances for general County functions totaled $1,534 million in fiscal year 1989-90, an increase of $198.9 million or 14.9 percent over the previous fiscal year. Public assistance expenditures increased by $72 million, most of this increase due to cost of living adjustments coupled with increased caseloads. Public protection expenditures increased by $49.4 million due to trial court expansion and increased law enforcement activities resulting from population increases. Health and Sanitation expenditures increased by $21.4 million due to increased caseloads and new health programs funded by a state-wide cigarette tax. Debt service expenditures increased $8.1 million due to prior years issuance of debt for construction of various criminal justice facilities. The transfer to an escrow agent reflects a refinancing of a long-term capital lease for the East Mesa jail facility.

General Fund unreserved undesignated fund balance amounted to approximately $39 million at June 30, 1990, an increase of $9.4 million from the previous year. This balance results primarily from savings realized between budgeted and actual expenditures that were greater than revenue shortfalls. These savings were attributable to administrative cost containment policies.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

These funds earned operating revenue that totaled $48.0 million for fiscal year 1989-90, resulting in a net income of $19.3 million. At June 30, 1990, these funds had a $90.9 million balance in retained earnings. The major share of this balance included $42.3 million in ten sanitation and water districts, $43.4 million in the Solid Waste Enterprise Fund, and $5.1 million in the Airport Enterprise Fund. Also during this fiscal year, the Buena Sanitation District became a component unit of the City of Vista which assumed responsibility for the operation and governing control of that entity pursuant to an agreement between the City and County. Total net assets conveyed from County funds to the City of Vista consisted of $8.8 million in retained earnings and $7.5 million in contributed capital.

RESULTS OF OPERATIONS - PENSION TRUST FUND

Beginning July 1, 1990, the San Diego County Employees' Retirement Association (SDCERA) changed its reporting period from a calendar year to a fiscal year basis ending June 30. Accordingly, the prior year financial statements of the Association were changed to provide comparability. Contributions to the SDCERA for fiscal year 1989-90 totaled $71.5 million while income from interest, dividends, and the sale of securities was $73.1 million, making a total revenue of $144.6 million. After payments of retirement benefits and investment expenses of $67.3 million, the fund equity was increased by $77.3 million over that of the previous fiscal year. The total fund equity, as of June 30, 1990, was $971.7 million.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Bankers' Acceptances, 6 percent; Government Securities, 15 percent; Negotiable Certificates of Deposit, 29 percent; Commercial Paper, 14 percent; Collateralized Time Deposits, 6 percent; Repurchase Agreements, 12 percent; and Medium Term Notes, 18 percent. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 8.6 percent.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular National Council on Governmental Accounting Statement No. 3 as discussed under "The Reporting Entity and Area Serviced", the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	$ 784,000
Lease Revenue Bonds/Certificates of Participation	223,963,000
Total Bonded Debt	$ 224,747,000

The proprietary fund revenue bonds are legal obligations of various sanitation and water districts, while the lease revenue bonds/certificates of participation are legal obligations of various joint power authorities and a non-profit corporation formed for the sole purpose of financing the acquisition or construction of county facilities. Interest expense to maturity on bonded debt is projected at $164.4 million. During fiscal year 1989-90, $44 million in certificates of participation were issued by SANCAL, a County non-profit corporation for the acquisition of a health center complex and to refinance the acquisition and construction of the East Mesa Detention facility previously acquired through a capital lease with the California Counties Lease Financing Authority. Short-term Tax and Revenue Anticipation Notes for $168 million were also issued. The County continued to receive top ratings from Moody's Investor's Service and Standard and Poors Corporation on its various financial offerings.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those represented by the Lease revenue bonds/certificates of participation, the outstanding obligation for these leases at June 30, 1990, totaled $104.8 million. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional $100.7 million.

RISK MANAGEMENT

The County is self insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability and Workers Compensation. At present, there are gross outstanding claims in the amount of $17.4 million determined to be probable of resulting in a financial loss to the County. This amount has been included in the General Long-Term Debt Account Group to be payable out of future years' resources. Additionally, there is a potential gross liability of $113 million which could result if unfavorable adjudication were rendered for pending legal actions. Of this amount, $68.6 million represents an unfavorable judgement rendered in a condemnation suit. The County plans to appeal this verdict and the outcome of such an appeal is uncertain at this time. At June 30, 1990, there are 83 litigation cases pending against the County and numerous Workers Compensation claims representing the probable and potential liabilities discussed above. The range of litigation cases is from $20,000 to $68.6 million.

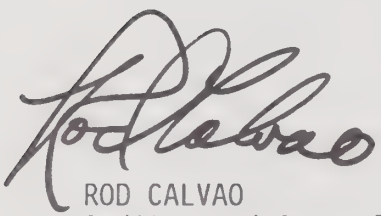
INDEPENDENT AUDIT

An Independent Auditors' Report on the general purpose financial statements and combining and individual fund statements and schedules by the independent certified public accounting firm of KPMG Peat Marwick is included in the financial section of this report.

ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I am especially grateful to the staff of my General Accounting Division for their outstanding contribution. The members of the Board of Supervisors are to be commended for their leadership in insuring the integrity and fiscal health of the County of San Diego.

Respectfully,



ROD CALVAO
Auditor and Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1989

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.

Gary R. Hoistrem
President

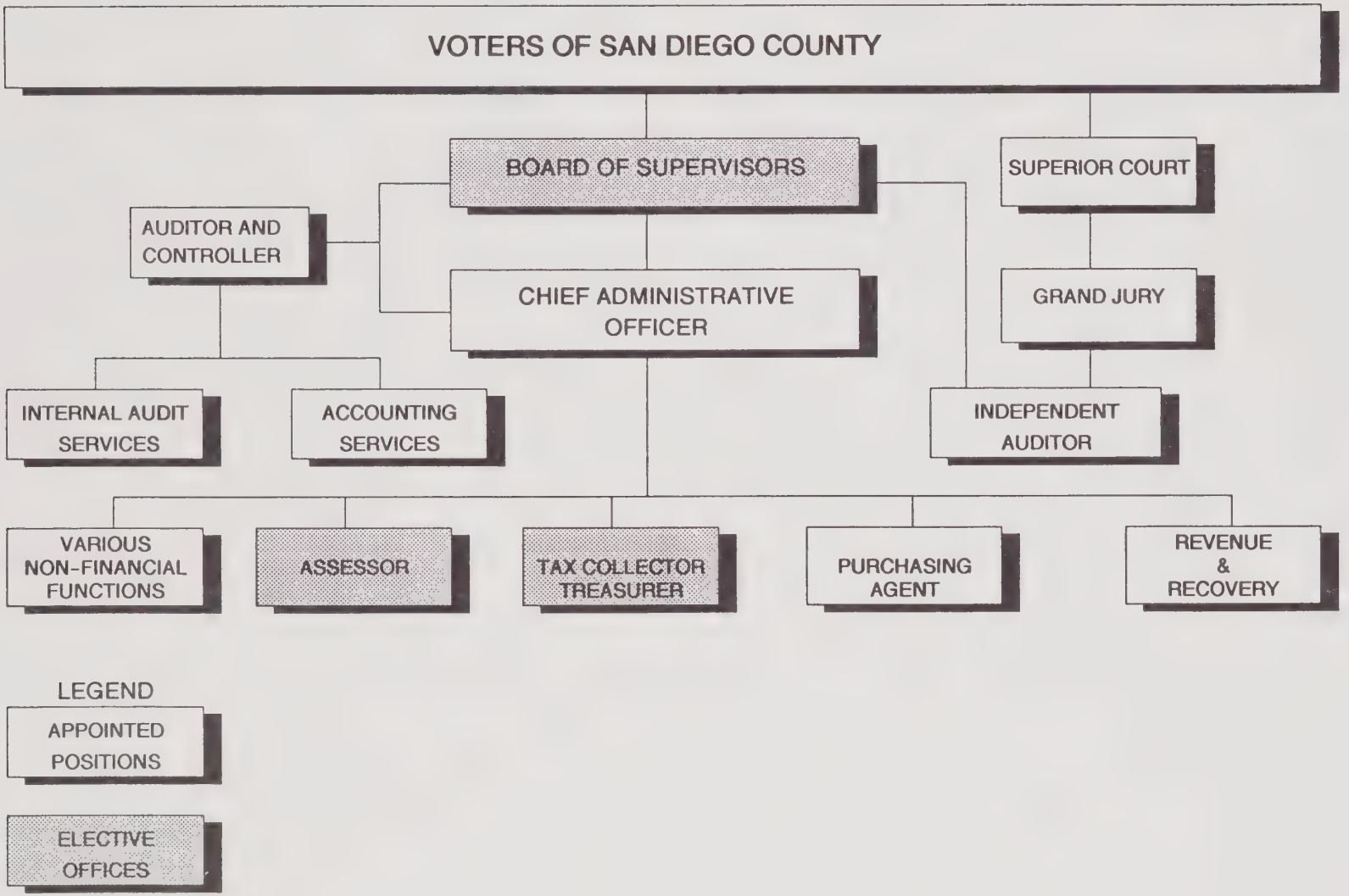
Jeffrey L. Esser
Executive Director

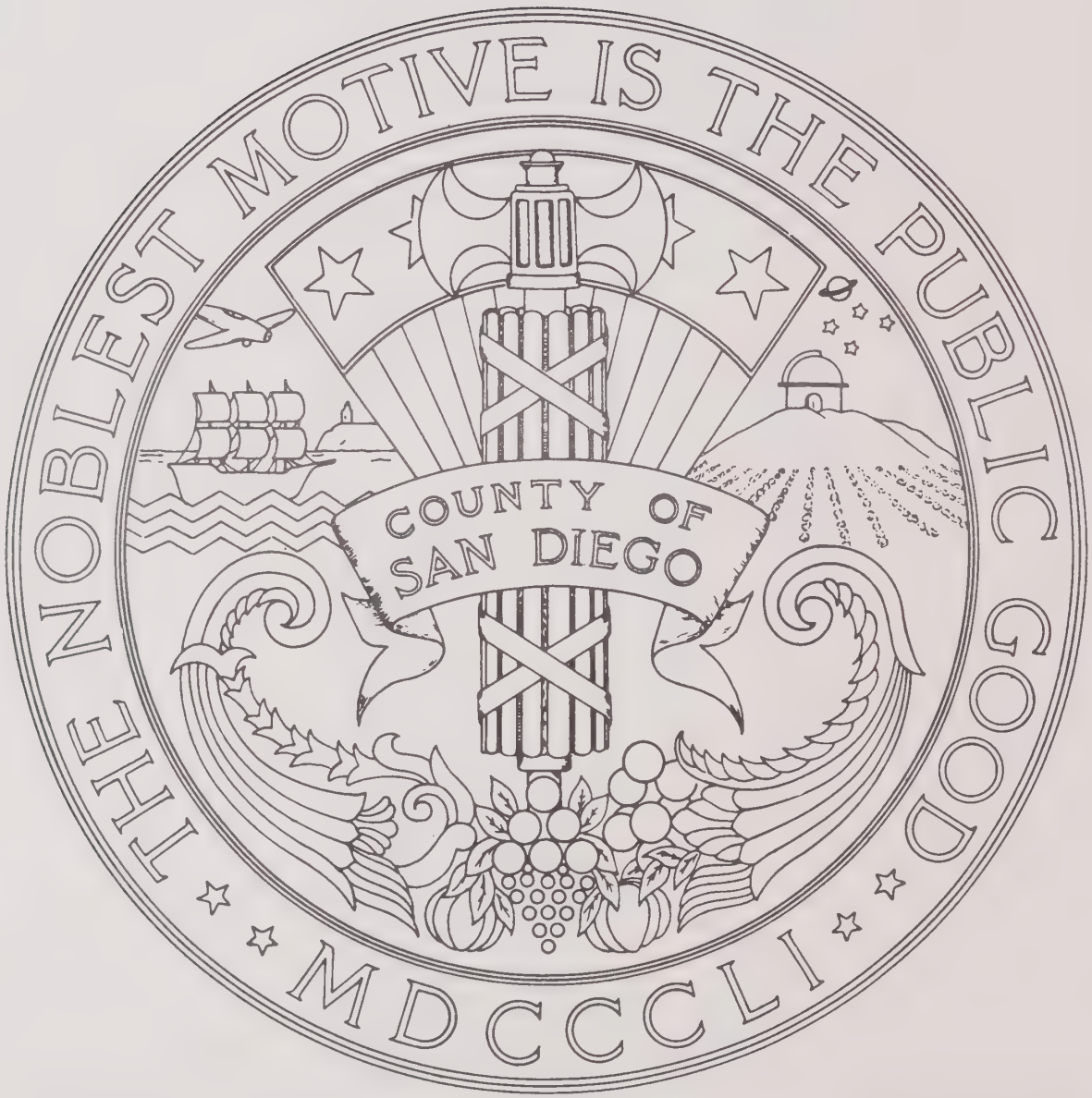
COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	BRIAN P. BILBRAY
DISTRICT 2	GEORGE F. BAILEY
DISTRICT 3	SUSAN GOLDING
DISTRICT 4	LEON L. WILLIAMS (CHAIRMAN)
DISTRICT 5	JOHN MACDONALD

ASSESSOR	GREGORY J. SMITH
AUDITOR AND CONTROLLER	ROD CALVAO
CHIEF ADMINISTRATIVE OFFICER	NORMAN W. HICKEY
GRAND JURY (1989-90)	J. PHIL FRANKLIN (FOREMAN)
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	MORRIS R. PION
SUPERIOR COURT	JUDITH MCCONNELL (PRESIDING JUDGE)
TAX COLLECTOR-TREASURER	PAUL BOLAND

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION

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FINANCIAL SECTION

KPMG Peat Marwick

Certified Public Accountants

750 B Street
San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors
of the County of San Diego:

We have audited the general purpose financial statements of the County of San Diego, as of and for the year ended June 30, 1990, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

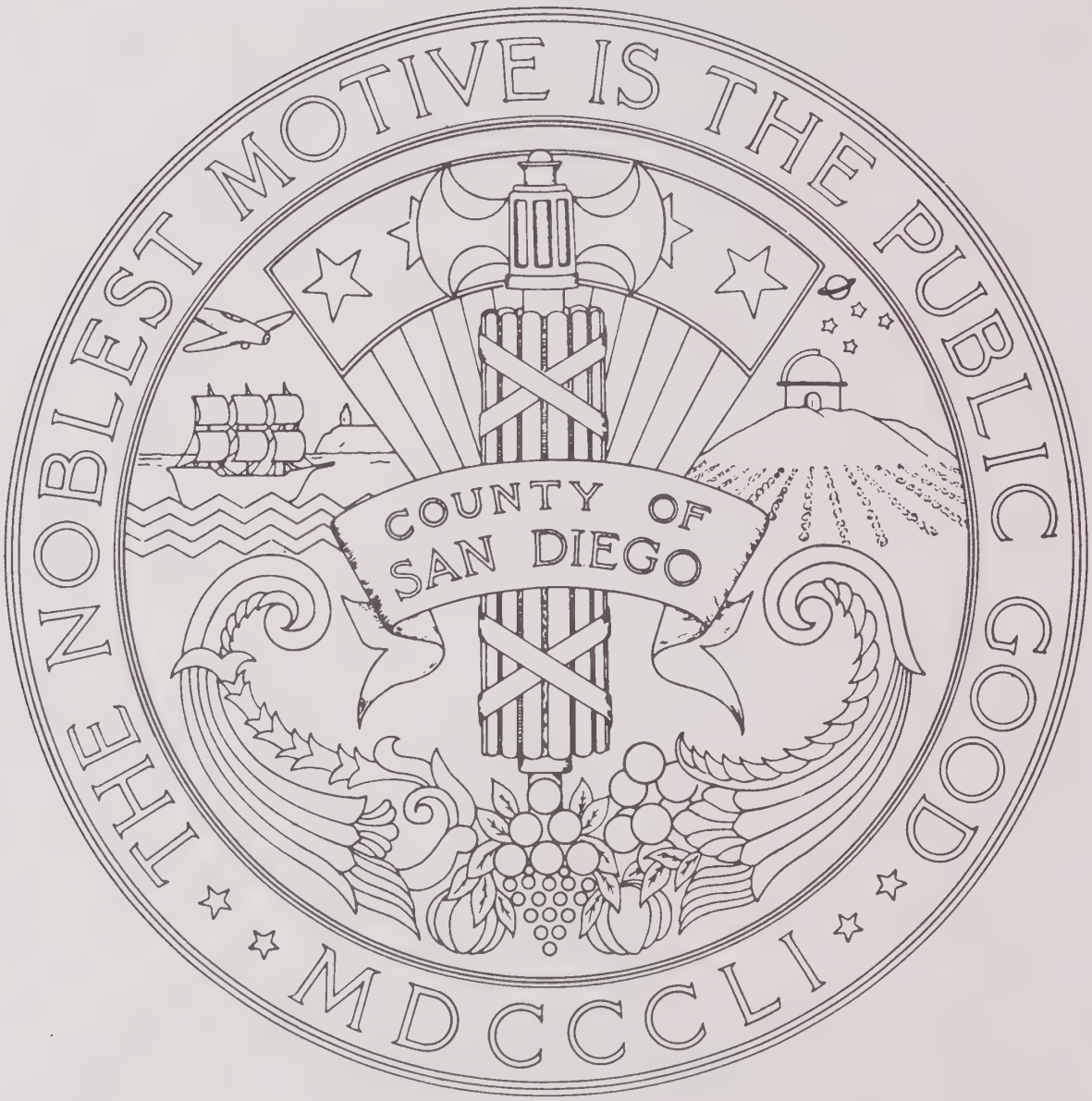
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego, at June 30, 1990, and the results of its operations and the changes in financial position of its proprietary fund types and similar trust fund for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick

September 28, 1990

Member Firm of
Klynveld Peat Marwick Goerdeler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GENERAL PURPOSE FINANCIAL STATEMENTS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

NOTES TO FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

	GOVERNMENTAL FUND TYPES			
ASSETS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	$ 30,218	50,145	3,162	17,588
Cash with Fiscal Agent		565	24,954	42,808
Collections in Transit	784	55		
Imprest Cash	129	4		
Investments, at Amortized Cost				
Taxes Receivable	32,912	496		
Accounts and Notes Receivable, Net	66,528	8,699	416	10,710
Due from Other Funds	222,619	4,490	12	1,827
Due from Other Funds - Loans	374	160		250
Inventory of Material and Supplies	6,802	2,091		
Deposits with Others	15	79		4,040
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due From Other Funds				
Cash with Fiscal Agent				
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	$360,381	66,784	28,544	77,223
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 33,074	1,547		4,628
Accrued Payroll	24,117	1,458		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	179,602			
Due to Other Funds	3,620	7,326		8,506
Obligation Under Reverse Repurchase Agreements	3,094	5,136	324	1,801
Deposits from Others				
Due to Other Funds - Loans		1,847		903
Amounts Payable to Grantor Agency				
Amount Due Employees for Deferred Compensation				
Deferred Property Tax Revenue	30,937	466		
Other Deferred Revenue	828	1,091		5,576
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	275,272	18,871	324	21,414
Fund Equity				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	34,373	15,177		388
Reserved for Loans	2,346	6,348		250
Reserved for Deposits with Others	15	54		
Reserved for Inventory of Material and Supplies	6,802	815		
Reserved for Debt Service			28,172	
Reserved for Retirements				
Unreserved:				
Designated for Subsequent Years' Expenditures	2,209			1,584
Undesignated	39,364	25,519	48	53,587
Total Fund Equity	85,109	47,913	28,220	55,809
Total Liabilities and Fund Equity	$360,381	66,784	28,544	77,223

See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1990	1989
68,772	20,166	1,895,850			2,085,901	1,802,354
		44,674			113,001	99,590
653	30	13,364			14,886	11,698
7	200	49			389	281
		837,274			837,274	589,125
382		77,536			111,326	105,281
5,194	16	72,939			164,502	141,910
2,512	1,737	26,291			259,488	240,792
476	1,570				2,830	2,861
189	2,200				11,282	30,279
42					4,176	2,590
7,505					7,505	4,123
107					107	77
165					165	165
61,733	9,341		693,631		764,705	664,244
				28,220	28,220	21,993
				478,513	478,513	459,391
147,737	35,260	2,967,977	693,631	506,733	4,884,270	4,176,754
3,086	1,419	5,750			49,504	57,514
331					25,906	23,569
13					13	23
					179,602	166,780
2,003	423	237,717			259,595	240,869
7,809	2,065	194,119			214,348	134,059
300					300	303
		80			2,830	2,861
852					852	735
		56,478			56,478	46,721
					31,403	27,664
133					7,628	4,059
		128,198			128,198	135,658
		1,373,936			1,373,936	986,450
2,513				506,733	509,246	485,398
17,040	3,907	1,996,278		506,733	2,839,839	2,312,663
			693,631		693,631	589,319
39,756	14,022				53,778	59,872
14,714					14,714	15,396
5,256					5,256	1,634
70,971	17,331				88,302	78,979
					49,938	58,771
					8,944	7,770
					69	69
					7,617	26,864
					28,172	21,819
		971,699			971,699	894,396
					3,793	2,089
					118,518	107,113
130,697	31,353	971,699	693,631		2,044,431	1,864,091
147,737	35,260	2,967,977	693,631	506,733	4,884,270	4,176,754

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1990	1989
Revenue:						
Taxes	$ 328,681	10,897		2,066	341,644	315,901
Licenses, Permits, and Franchises	17,149	6,613			23,762	24,692
Fines, Forfeitures, and Penalties	10,253	1,692		4,723	16,668	15,070
Revenue from Use of Money and Property	19,831	5,025	2,294	5,171	32,321	29,326
Aid from Other Governmental Agencies - State	561,291	26,665		31,758	619,714	545,728
Aid from Other Governmental Agencies - Federal	268,752	25,581		3,460	297,793	247,433
Aid from Other Governmental Agencies - Other	5,421	721		584	6,726	4,775
Charges for Current Services	100,442	19,769		8	120,219	112,288
Other Revenue	9,391	2,504		105	12,000	18,101
Total Revenue	1,321,211	99,467	2,294	47,875	1,470,847	1,313,314
Expenditures:						
Current:						
General	153,266	27,099			180,365	164,144
Public Protection	337,949	3,193			341,142	292,447
Public Ways and Facilities	726	52,383			53,109	49,030
Health and Sanitation	185,173	8,569			193,742	172,946
Public Assistance	596,399				596,399	525,074
Education	223	8,933			9,156	8,159
Recreational and Cultural	5,881	320			6,201	5,275
Capital Outlay	24,862			79,184	104,046	97,634
Debt Service	13,145		23,159		36,304	28,243
Intergovernmental						12
Total Expenditures	1,317,624	100,497	23,159	79,184	1,520,464	1,342,964
Excess of Revenue Over (Under) Expenditures	3,587	(1,030)	(20,865)	(31,309)	(49,617)	(29,650)
Other Financing Sources (Uses):						
Sale of Fixed Assets	225	38		79	342	
Issuance of Lease Purchases	24,862				24,862	44,793
Operating Transfers In	916	13,873	20,797	46,169	81,755	57,234
Operating Transfers (Out)	(27,891)	(15,016)	(1,814)	(37,034)	(81,755)	(57,234)
Long-Term Debt Proceeds		828	8,109	33,259	42,196	20,784
Transfers to Escrow Agent				(5,980)	(5,980)	
Total Other Financing Sources (Uses)	(1,888)	(277)	27,092	36,493	61,420	65,577
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	1,699	(1,307)	6,227	5,184	11,803	35,927
Fund Balances - Beginning of Year	100,872	51,005	21,993	50,625	224,495	186,553
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	(17,462)	(1,785)			(19,247)	2,015
Fund Balances - End of Year	$ 85,109	47,913	28,220	55,809	217,051	224,495

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 328,681	330,629	(1,948)
Licenses, Permits, and Franchises	17,149	20,621	(3,472)
Fines, Forfeitures, and Penalties	10,253	13,505	(3,252)
Revenue from Use of Money and Property	19,831	18,399	1,432
Aid from Other Governmental Agencies - State	561,291	591,384	(30,093)
Aid from Other Governmental Agencies - Federal	268,752	275,528	(6,776)
Aid from Other Governmental Agencies - Other	5,421	6,650	(1,229)
Charges for Current Services	100,442	103,577	(3,135)
Other Revenue	9,391	15,270	(5,879)
Total Revenue	1,321,211	1,375,563	(54,352)
Expenditures:			
Current:			
General	164,510	179,619	15,109
Public Protection	346,852	353,317	6,465
Public Ways and Facilities	733	2,655	1,922
Health and Sanitation	191,977	227,650	35,673
Public Assistance	599,322	611,316	11,994
Education	224	256	32
Recreational and Cultural	5,999	6,520	521
Capital Outlay			
Debt Service	13,145	13,250	105
Total Expenditures	1,322,762	1,394,583	71,821
Excess of Revenue Over (Under) Expenditures	(1,551)	(19,020)	17,469
Other Financing Sources (Uses):			
Sale of Fixed Assets	225		225
Operating Transfers In	916	1,849	(933)
Operating Transfers (Out)	(32,264)	(35,831)	3,567
Long-Term Debt Proceeds			
Transfer to Escrow Agent			
Total Other Financing Sources (Uses)	(31,123)	(33,982)	2,859
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(32,674)	(53,002)	20,328
Fund Balances - Beginning of Year	100,872	100,872	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	(17,462)		(17,462)
Fund Balances - End of Year	$ 50,736	47,870	2,866

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 1C (cont'd)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 10,897	20,262	(9,365)
Licenses, Permits, and Franchises	6,613	6,655	(42)
Fines, Forfeitures, and Penalties	1,692	1,187	505
Revenue from Use of Money and Property	5,025	3,432	1,593
Aid from Other Governmental Agencies - State	26,665	28,574	(1,909)
Aid from Other Governmental Agencies - Federal	25,581	43,189	(17,608)
Aid from Other Governmental Agencies - Other	721	1,215	(494)
Charges for Current Services	19,769	26,151	(6,382)
Other Revenue	2,504	3,258	(754)
Total Revenue	99,467	133,923	(34,456)
Expenditures:			
Current:			
General	27,233	42,112	14,879
Public Protection	3,877	7,891	4,014
Public Ways and Facilities	62,079	84,488	22,409
Health and Sanitation	9,370	11,815	2,445
Public Assistance			
Education	9,130	10,203	1,073
Recreational and Cultural	337	7,257	6,920
Capital Outlay			
Debt Service			
Total Expenditures	112,026	163,766	51,740
Excess of Revenue Over (Under) Expenditures	(12,559)	(29,843)	17,284
Other Financing Sources (Uses):			
Sale of Fixed Assets	38		38
Operating Transfers In	13,873	14,915	(1,042)
Operating Transfers (Out)	(18,664)	(21,581)	2,917
Long-Term Debt Proceeds	828	828	-0-
Transfers to Escrow Agent			
Total Other Financing Sources (Uses)	(3,925)	(5,838)	1,913
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(16,484)	(35,681)	19,197
Fund Balances - Beginning of Year	51,005	51,005	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	(1,785)		(1,785)
Fund Balances - End of Year	$ 32,736	15,324	17,412

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 1C (cont'd)

	DEBT SERVICE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$		
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties			
Revenue from Use of Money and Property	2,294	31	2,263
Aid from Other Governmental Agencies - State			
Aid from Other Governmental Agencies - Federal			
Aid from Other Governmental Agencies - Other			
Charges for Current Services			
Other Revenue			
Total Revenue	2,294	31	2,263
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service	23,159	23,173	14
Total Expenditures	23,159	23,173	14
Excess of Revenue Over (Under) Expenditures	(20,865)	(23,142)	2,277
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	20,797	22,917	(2,120)
Operating Transfers (Out)	(1,814)		(1,814)
Long-Term Debt Proceeds	8,109	8,109	-0-
Transfers to Escrow Agent			
Total Other Financing Sources (Uses)	27,092	31,026	(3,934)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	6,227	7,884	(1,657)
Fund Balances - Beginning of Year	21,993	21,993	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$28,220	29,877	(1,657)

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 1C (cont'd)

	CAPITAL PROJECTS FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORBLE (UNFAVORABLE)
Revenue:			
Taxes	$ 2,066	15,159	(13,093)
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties	4,723	11,273	(6,550)
Revenue from Use of Money and Property	5,171	75	5,096
Aid from Other Governmental Agencies - State	31,758	75,162	(43,404)
Aid from Other Governmental Agencies - Federal	3,460	7,964	(4,504)
Aid from Other Governmental Agencies - Other	584	6,513	(5,929)
Charges for Current Services	8	1,127	(1,119)
Other Revenue	105	34,519	(34,414)
Total Revenue	47,875	151,792	(103,917)
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	76,066	248,770	172,704
Debt Service			
Total Expenditures	76,066	248,770	172,704
Excess of Revenue Over (Under) Expenditures	(28,191)	(96,978)	68,787
Other Financing Sources (Uses):			
Sale of Fixed Assets	79	385	(306)
Operating Transfers In	46,169	59,366	(13,197)
Operating Transfers (Out)	(40,540)	(40,756)	216
Long-Term Debt Proceeds	33,259	37,267	(4,008)
Transfers to Escrow Agent	(5,980)	(5,980)	-0-
Total Other Financing Sources (Uses)	32,987	50,282	(17,295)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	4,796	(46,696)	51,492
Fund Balances - Beginning of Year	50,625	50,625	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$55,421	3,929	51,492

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 1C (cont'd)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 341,644	366,050	(24,406)
Licenses, Permits, and Franchises	23,762	27,276	(3,514)
Fines, Forfeitures, and Penalties	16,668	25,965	(9,297)
Revenue from Use of Money and Property	32,321	21,937	10,384
Aid from Other Governmental Agencies - State	619,714	695,120	(75,406)
Aid from Other Governmental Agencies - Federal	297,793	326,681	(28,888)
Aid from Other Governmental Agencies - Other	6,726	14,378	(7,652)
Charges for Current Services	120,219	130,855	(10,636)
Other Revenue	12,000	53,047	(41,047)
Total Revenue	1,470,847	1,661,309	(190,462)
Expenditures:			
Current:			
General	191,743	221,731	29,988
Public Protection	350,729	361,208	10,479
Public Ways and Facilities	62,812	87,143	24,331
Health and Sanitation	201,347	239,465	38,118
Public Assistance	599,322	611,316	11,994
Education	9,354	10,459	1,105
Recreational and Cultural	6,336	13,777	7,441
Capital Outlay	76,066	248,770	172,704
Debt Service	36,304	36,423	119
Total Expenditures	1,534,013	1,830,292	296,279
Excess of Revenue Over (Under) Expenditures	(63,166)	(168,983)	105,817
Other Financing Sources (Uses):			
Sale of Fixed Assets	342	385	(43)
Operating Transfers In	81,755	99,047	(17,292)
Operating Transfers (Out)	(93,282)	(98,168)	4,886
Long-Term Debt Proceeds	42,196	46,204	(4,008)
Transfers to Escrow Agent	(5,980)	(5,980)	-0-
Total Other Financing Sources (Uses)	25,031	41,488	(16,457)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(38,135)	(127,495)	89,360
Fund Balances - Beginning of Year	224,495	224,495	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	(19,247)		(19,247)
Fund Balances - End of Year	$ 167,113	97,000	70,113

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 1D

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1990	1989
Operating Revenue:					
Charges for Services	$48,019	29,626		77,645	71,509
Investment Income			73,121	73,121	71,360
Contributions			71,461	71,461	64,094
Total Operating Revenue	48,019	29,626	144,582	222,227	206,963
Operating Expenses:					
Salaries	7,182		615	7,797	6,081
Benefit Payments			55,911	55,911	51,013
Cost of Materials		22,515		22,515	18,678
Repairs and Maintenance	350	2,673		3,023	2,992
Fuel		720		720	876
Equipment Rental	1,180			1,180	1,178
Sewage Processing	3,620			3,620	1,723
Contracted Services	18,766			18,766	20,973
Depreciation	3,327	1,665		4,992	3,456
Utilities	138			138	148
Other	5,198	1,456	10,753	17,407	14,636
Total Operating Expense	39,761	29,029	67,279	136,069	121,754
Operating Income (Loss)	8,258	597	77,303	86,158	85,209
Nonoperating Revenue:					
Interest	5,829	1,582		7,411	6,413
Taxes	93			93	199
Grants	4,134			4,134	2,874
Gain on Disposal of Equipment	3			3	4
Other	1,089			1,089	815
Total Nonoperating Revenue	11,148	1,582		12,730	10,305
Nonoperating Expenses:					
Interest on Long-Term Debt	93			93	150
Loss on Disposal of Equipment	1	89		90	757
Retirement of Fixed Assets					230
Other	9	207		216	499
Total Nonoperating Expense	103	296		399	1,636
Nonoperating Income (Loss)	11,045	1,286		12,331	8,669
Net Income (Loss)	19,303	1,883	77,303	98,489	93,878
Equity Conveyed to Other Entities	(9,281)			(9,281)	
Depreciation on Grant Funded Fixed Assets	358			358	142
Increase (Decrease) in Retained Earnings	10,380	1,883	77,303	89,566	94,020
Retained Earnings/Fund Balance - Beginning Balance	80,561	15,448	894,396	990,405	896,385
Retained Earnings/Fund Balance - Ending Balance	$90,941	17,331	971,699	1,079,971	990,405

See Notes to Financial Statements

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1990	1989
Source of Working Capital:					
Operations:					
Net Income (Loss)	$19,303	1,883	77,303	98,489	93,878
Items Not Requiring Working Capital:					
Depreciation	3,327	1,665		4,992	3,456
Loss (Gain) on Disposal of Equipment	(2)	89		87	810
Working Capital Provided by Operations	22,628	3,637	77,303	103,568	98,144
Capital Contributions, Net	(6,216)	469		(5,747)	8,198
Proceeds from Sale of Fixed Assets	11	163		174	330
Increase in Long-Term Debt	103			103	
Retirement of Fixed Assets	9,196			9,196	63
Proceeds Received From Long-Term Receivables		647		647	522
Total Sources of Working Capital	25,722	4,916	77,303	107,941	107,257
Uses of Working Capital:					
Acquisition of Fixed Assets	9,530	1,057		10,587	10,062
Payment of Long-Term Debt	1,604			1,604	1,342
Increases in Long-Term Receivables		177		177	242
Equity Conveyed to Other Entities	9,281			9,281	
Total Uses of Working Capital	20,415	1,234		21,649	11,646
Net Increase (Decrease) in Working Capital	$ 5,307	3,682	77,303	86,292	95,611
Elements of Net Increase (Decrease) in Working Capital:					
Equity in Pooled Cash and Investments	$ 8,149	4,492	(205,951)	(193,310)	(13,831)
Cash with Fiscal Agent					80
Collections in Transit	514	(29)		485	124
Imprest Cash	(1)	100		99	1
Investments			248,149	248,149	87,182
Taxes Receivable	(63)			(63)	111
Accounts and Notes Receivable, Net	1,382	3	19,923	21,308	6,268
Due from Other Funds	(42)	(41)	(6,375)	(6,458)	3,469
Due from Other Funds - Loans	47			47	(1)
Inventory of Material and Supplies	65	32		97	284
Deposit with Others					(55)
Accounts Payable	(996)	70	9,788	8,862	(10,703)
Accrued Payroll	(52)			(52)	(62)
Accrued Interest	10			10	3
Due to Other Funds	(703)	(43)	(305)	(1,051)	(347)
Obligations Under Reverse Repurchase Agreements	(2,753)	(902)	12,074	8,419	23,587
Deposits from Others					(300)
Amount Payable to Grantor Agency	(117)			(117)	(265)
Other Deferred Revenue	(133)			(133)	66
Net Increase (Decrease) in Working Capital	$ 5,307	3,682	77,303	86,292	95,611

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. SCOPE OF FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County and those County-related entities that meet the criteria for inclusion established by the National Council on Governmental Accounting, Statement 3, as adopted by the Governmental Accounting Standards Board (GASB). The basic criterion for including other entities within the County financial statements is the exercise of oversight responsibility over such other entities by the County Board of Supervisors. In determining the County's exercise of oversight responsibility with respect to another entity, consideration is given to such factors as: financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County, therefore, has included the following entities in its financial statements.

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

The first six entities in the above list are included as special revenue funds, the sanitation districts as enterprise funds, and the Joint Powers Authorities and the Redevelopment Agency as capital projects and debt service funds. SANCAL, a non-profit corporation, is included as a special revenue fund, capital projects fund and a debt service fund. The financial position and results of operations of the San Diego County Employees' Retirement Association are included herein. Beginning July 1, the association changed its reporting period from a calendar year to a fiscal year basis ending June 30. Accordingly, the prior year financial statements of the association were changed to provide comparability. The Association is governed by a nine person Board of Directors: 4 members of which are elected by retired and present employee members of the Association; 4 members of which are appointed by the County Board of Supervisors; one member is represented by the County Treasurer, an independently elected County Officer. Although the County Board of Supervisors has no authority over the day-to-day operations of the Retirement Association's financial activities and may not appropriate the Association's operating surplus, the Board of Supervisors is required to finance Association actuarial deficits through increased contribution rates. As a result of the Association's financial interdependency with the County, the Association is classified as a pension trust fund.

Activities of the Chula Vista Redevelopment Agency have not been included since its operations are administered by an independent elected legislative body. Also, activities of the San Diego Regional Building Authority have not been included since the County Board of Supervisors has no authority to govern, manage, assume fiscal accountability, or approve budgets. Both Agencies have entered into long-term capital leases with the County which are reflected in the County's General Fixed Assets Account Group and the General Long-Term Debt Account Group.

Other local governmental entities provide public services to the residents of the County including 18 cities, 43 school districts, and numerous special districts that provide specialized services such as fire protection, sanitation and water services to County residents. The operations of these entities have not been included since each entity is responsible for conducting its own day-to-day operations and is accountable to its own separately elected governing board. The County Board of Supervisors has no authority to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, or appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency funds. Complete financial statements are available from each individual entity.

B. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1A.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary fund-type.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in the proprietary fund-type.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at

March 1, the lien date. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Property tax revenue is recognized in the fiscal year for which the taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

The Pension Trust Fund and proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

D. BUDGETARY ACCOUNTING

General Budget Policies

An operating budget is adopted each fiscal year for all governmental fund types on the modified accrual basis, except that encumbrances are treated as budgeted expenditures in the year of incurrence of commitment to purchase. Additionally, long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of a budgetary presentation, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long-term capital leases recorded as long-term obligations of the County. Departmental intrafund expenditure transfers do not have the budgetary status of legal appropriations. Therefore, variances between estimated transfers and actual transfers are not displayed in the general purpose financial statements but are displayed as a General Fund schedule within the Comprehensive Annual Financial Report.

The following encumbrances amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures-Budget and Actual (Budgetary Basis) in order to provide a meaningful comparison of the actual results of operations with the budget (in thousands):

	Encumbrances
General Fund	$34,373
Special Revenue Funds	15,177
Capital Projects Funds	388

Budgetary control is generally exercised at the expenditure object level within department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1990, amounted to $90,823,146 in the General Fund. Unencumbered appropriations lapse at year end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental fund types. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

The following schedule is a reconciliation of the budgetary and GAAP fund balances (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Fund Balance-Budgetary Basis	$50,736	32,736	28,220	55,421
Encumbrances Outstanding at Year End	34,373	15,177		388
Fund Balances-GAAP Basis	$85,109	47,913	28,220	55,809

E. ASSETS, LIABILITIES, AND FUND EQUITY

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed. Beginning in fiscal year 1989-90, the County no longer includes expendable items of minor equipment costing less than $300 per item as an inventoriable asset included in the materials and supplies inventory. The materials and supplies inventory was reduced by approximately $17 million during fiscal year 1989-90 as a result of this change.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure & Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Accumulated leave benefits including vacation, sick leave and compensatory time worked in the amount of $40,975,606 for the governmental fund types at June 30, 1990 is also recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Portions of fund equity in the Financial Statements have been reserved for specific purposes. The nature and purpose of these reservations are explained below:

Reserved for Revenue Bond Restrictions

This reserve represents that portion of retained earnings segregated in accordance with various provisions of the revenue bond indentures.

Reserved for Landfill Closure

This reserve represents a portion of retained earnings segregated as required by State statutes for the future costs of closing existing landfills to comply with environmental and health regulatory standards.

Reserved for Encumbrances

This represents the segregation of that portion of available fund balance reserved for encumbrances existing at year end which will result in subsequent-year expenditures.

Reserved for Loans

This reserve represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reservation are invested in long-term loans to another fund and are, therefore, not available for appropriation.

Reserved for Deposits with Others

Amounts deposited with the courts from the Road Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

Reserved for Inventory of Materials and Supplies

This represents the segregation of that portion of available fund balance in the form of inventories to be consumed and therefore not available for appropriation and expenditure.

Reserved for Debt Service

This reserve represents that portion of fund balance specifically segregated for the payment of Lease Revenue Bond/Certificates of Participation principal and interest according to various provisions of the debt indentures.

Reserved for Retirements

This reserve represents that portion of fund balance segregated within the Pension Trust Fund for employee retirements.

Designated for Subsequent Years' Expenditures

This designation represents that portion of fund balance segregated to provide a financing resource for certain planned future expenditures.

Comparative Data/Totals Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. FUND DEFICIT

The following fund has an accumulated deficit at June 30, 1990 (in thousands):

San Diego County Redevelopment Agency (SDCRA)	
Capital Projects Fund	$636

The deficit within the SDCRA fund is due to the use of loan proceeds in advance of the receipt of incremental tax revenues. This deficit is expected to be reduced in subsequent years as expected revenues are realized.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund and is allocated based on the average daily cash balances of the participating funds.

"Cash with Fiscal Agents" represents amounts on deposit with trustees for Joint Powers Authorities, SANCAL, County revolving funds and deferred compensation.

"Investments" represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year end the carrying value and bank balance of the County's deposits was $325,902,000. Of the bank balance, $1,600,000 was covered by federal depository insurance. The remaining $324,302,000 was collateralized according to State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments categorized by type, carrying value, and market value at June 30, 1990, are shown below. All investments are either held by the County or its agent in the County's name.

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Repurchase agreements	$ 200,500	$ 200,590
U.S. Government securities	311,966	313,960
Banker's acceptances	122,102	125,195
Negotiable certificates of deposit	494,092	507,366
Commercial paper	260,854	266,025
Corporate notes	381,864	388,291
Corporate bonds	177,035	186,226
Common and preferred stock	482,646	607,708
Other	70,511	75,204
Total Investments held by County or its agent in the County's name	$2,501,570	$2,670,565
Investments held by broker-dealers under reverse repurchase agreements:		
U.S. Government Securities	215,357	217,216
Total Investments of the County	2,716,927	2,887,781
Investments held by the County for other agencies	852	814
Total Investments	$2,717,779	$2,888,595

Due to significantly higher cash flows and market conditions at certain times during the year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities to the County or provide securities or cash of equal value, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. This credit exposure at year-end was $904,000.

B. GENERAL FIXED ASSETS

The following is a summary of investment in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1990.

Source of Investment in General Fixed Assets
By Fund at June 30, 1990 (in thousands)

General Fund:	
General Fund Revenues	$459,034
Federal and State Grants	4,068
Special Revenue Funds:	
Special Revenue Fund Revenues	15,278
Special Revenue State & Federal Grants	702
Capital Projects Funds:	
Lease Revenue Bonds	158,631
Certificates of Participation	55,918
Total	$693,631

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1990 (in thousands)

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$ 79,922	16,133	560	95,495
Structures & Improvements	321,883	5,537	3,544	323,876
Equipment	119,080	89,791	24,574	184,297
Construction in Progress	68,434	49,333	27,804	89,963
Total	$589,319	160,794	56,482	693,631

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed assets by class as of June 30, 1990 (in thousands):

	Enterprise	Internal Service
Land	$11,575	$
Structures & Improvements	53,685	180
Equipment	6,071	16,375
Construction in Progress	17,355	
Total	88,686	16,555
Less Accumulated Depreciation	26,953	7,214
Net	$61,733	$ 9,341

D. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The County contributes to the San Diego County Employees' Retirement Association (SDCERA), a single employer defined benefit pension plan, established July 1, 1939, under provisions of the County Retirement Law of 1937. This is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement. The plan is integrated with the Federal Social Security System. The County's payroll for employees covered by the system for the year ended June 30, 1990 was $421.6 million. Total payroll for all employees at June 30, 1990 was $466.7 million.

At June 30, 1990 SDCERA membership consisted of:

Retirees, beneficiaries and terminated members entitled to benefits but not yet receiving them:

General	6,808
Safety	489
Total	7,297

Current Employees:

Vested:	
General	6,636
Safety	993
Non-vested:	
General	7,088
Safety	597
Total	15,314

All full time permanent County employees are eligible to participate in the system. On August 15, 1978, the Association adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. Employees must have 10 years of service and reach age 50 (Tier I) or age 55 (Tier II) in order to receive benefits. General members in Tier I may receive a maximum of 2 percent of their highest year average salary for each year of credited service for life providing they retire after age 57. Tier I members retiring before age 57 receive a prorata share of the maximum benefit. General members in Tier II receive 1.7 percent of their highest year average salary for each year of credited service for life after reaching age 55. The system also provides death and disability benefits established by State and County ordinances. Employees fully vest after 10 years of service and partially vest after five years of service, receiving a prorata share of benefits due a fully vested employee upon attaining retirement age.

County employees are required to contribute to the system based on age at entry, tier classification, and certain labor negotiated contracts which provide for the County to pay a portion of the employee contribution.

(2) The assets of SDCERA include long term capital leases receivable with the County with a remaining principal balance of $47,121. The Association includes no County securities in its assets.

(3) Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of the credited projected benefits and is intended to help users assess SDCERA's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed in (4) below.

The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1990. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1/2 percent per year, attributable to seniority/merit, and (d) 3 percent postretirement benefit increases for Tier I and 2 percent for Tier II.

At June 30, 1990, the unfunded pension benefit obligation was $417.7 million as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 712.0
Current employees	
Accumulated employee contributions including allocated investment income	153.2
Employer-financed vested	451.6
Employer-financed nonvested	37.1
Total pension benefit obligation	1,353.9
Net assets available for benefits, at cost (market value is $1,075.5)	936.2
Unfunded pension benefit obligation	$ 417.7

(4) Actuarially Determined Contributions Requirements and Contributions Made

SDCERA funding policy provides for periodic employer contributions that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Employer contribution rates as level percentages of payroll are determined using the entry age actuarial funding method. SDCERA also uses the level percentage of payroll method to amortize the unfunded liability over a closed 19 year period.

Contributions for fiscal year 1989-90 totaling $71,460,548 ($65,391,658 employer and $6,068,890 employee) were made in accordance with actuarially determined contributions determined through an actuarial valuation performed at December 31, 1988. These contributions consisted of (a) $23,177,958 normal cost (5.5 percent of current covered payroll for fiscal year 1989-90 and (b) $42,213,700 amortization of the unfunded actuarial accrued liability (10.0 percent of current

covered payroll for fiscal year 1989-90). The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation in D (3) above.

(5) Trend Information

Ten year historical trend information of SDCERA showing progress made in accumulating sufficient assets to pay benefits when due is presented in the SDCERA comprehensive annual financial report. Trend information for years prior to fiscal year 1988-89 is presented on a calendar year basis. For calendar years 1987, fiscal year 1988-89, and fiscal year 1989-90, respectively, available assets were sufficient to fund 72.2, 69.4 and 69.1 percent of the pension benefit obligation. Unfunded pension benefit obligation represented 88.8, 101.9, and 99.1 percent of the annual payroll for employees covered by the PERS for calendar year 1987 and fiscal years 1988-89 and 1989-90, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for the above years, the County's contribution to the PERS, all made in accordance with actuarially determined requirements, were 19.0, 15.7, and 15.5 percent, respectively of annual covered payroll.

(6) Postretirement Health Care Benefits:

SDCERA, if funds are available, provides certain health care benefits to retired employees provided through group health insurance plans. The Association recognizes the cost of providing those benefits by expending annual insurance premiums, which were $6.1 million for fiscal year 1989-90.

(7) Contributions Required Per Accounting Principles Board Opinion Number 8.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For fiscal year 1989-90, the amount required by generally accepted accounting principles is greater than the amount contributed using the level percentage method and is reflected as an increase of approximately $13.9 million in accrued pension contributions in the General Long-Term Debt Account Group.

E. CLAIMS AND JUDGEMENTS

The County operates a Risk Management Program whereby it is self insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability, and Workers Compensation. Several legal actions and Workers Compensation claims are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. To the extent that the outcome of such litigation and Workers Compensation claims has been determined to result in a probable financial loss to the County, an estimate of such losses in the amount of $17.4 million has been included in the General Long-Term Debt Account Group to be payable out of future years resources.

F. LEASE COMMITMENTS

The County has commitments under long-term property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under the terms of several noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (in thousands):

YEAR	MINIMUM LEASE PAYMENTS
1990-91	$ 6,461
1991-92	5,468
1992-93	4,632
1993-94	4,138
1994-95	3,032
Thereafter	2,555
Total	$ 26,286

Total rental expense for all real property operating leases for the year ended June 30, 1990, was approximately $14.2 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1990, was approximately $7.3 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

Capital Lease-Property Class	June 30, 1990 (in thousands)
Land	$ 1,000
Structures and Improvements	101,303
Equipment	36,858
Total	$139,161

Future minimum lease payments under capital leases consisted of the following at June 30, 1990 (in thousands):

Fiscal Year	Minimum Payments
1990-91	$ 16,225
1991-92	11,881
1992-93	10,785
1993-94	10,484
1994-95	10,330
Thereafter	145,761
Total minimum Lease Payments	205,466
Less: amount representing interest	(100,703)
Net Lease Payments	$104,763

G. GENERAL LONG-TERM DEBT

General Long-Term Debt consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (see Note 3F), accrued pension contributions (See Note 3D), accumulated unpaid employee leave benefits (see Note 1E) and claims and judgements (See Note 3E) as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Lease Revenue Bonds/Certificates of Participation:				
San Diego County Ramona Administrative Building Authority Lease Revenue Bonds issued April, 1972	4.70- 6.00%	1992	$ 700	115
El Cajon-San Diego County Civic Center Authority Lease Revenue Refunding Bonds issued September, 1986	4.50- 6.85%	2007	61,665	56,885
Vista-County of San Diego Building Authority Certificates of Participation issued April, 1987	5.00- 7.875%	2007	28,380	26,450
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1984 Series A Leasehold Revenue Bonds issued September, 1984	7.00-10.00%	1993	11,825	5,430
1986 Refunding Leasehold Revenue Bonds issued December, 1986	4.00- 6.75%	2010	29,170	27,785
1987 Series A Leasehold Revenue Bonds issued May, 1987	4.75- 6.20%	1995	10,300	7,410
1987 Certificates of Participation issued August 1987	4.60- 7.875%	2007	39,325	37,195
1989 Certificates of Participation issued March 1989	6.25- 7.50%	2009	20,790	18,655
1989 Certificates of Participation issued November 1989	6.20- 7.10%	2010	24,433	24,433
1989 Certificates of Participation issued December 1989	6.10- 6.80%	2011	19,605	19,605
Total Lease Revenue Bonds/Certificates of Participation			246,193	223,963

Schedule of General Long-Term Debt Obligations - Continued

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Capitalized Leases:				
Chula Vista Redevelopment Agency Regional Center Lease beginning July, 1979	6.00- 8.00%	2007	51,000	42,940
San Diego Regional Building Authority Lease beginning April 1989	6.90- 7.75%	2020	43,600	43,600
Other Capitalized Leases with various beginning dates from November, 1964 to the present	4.50-14.10%	1991-2020	44,561	18,223
Total Capitalized Leases			139,161	104,763
Total			$385,354	328,726
Accumulated Unpaid Employee Leave Benefits				40,976
Claims and Judgements				17,406
Accrued Pensions Contributions				119,625
Total General Long-Term Debt				$506,733

The lease revenue bonds and certificates of participation of the building and civic center joint power authorities and the SANCAL non profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from the debt proceeds. The capital leases between the County and the Authorities and between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt e.g., lease revenue bonds and certificates of participation of these authorities and SANCAL are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt during the year are summarized as follows (in thousands):

	BALANCE 7/1/89	ADDITIONS	RETIREMENTS	BALANCE 6/30/90
Lease Revenue Bonds/Certificates of Participation	$189,330	44,038	9,405	223,963
Capital Lease Obligations	131,850	5,257	32,344	104,763
Accrued Pension Contributions	105,762	13,863		119,625
Claims and Judgements	16,415	991		17,406
Accumulated Unpaid Employee Leave Benefits	38,027	2,949		40,976
Total	$481,384	67,098	41,749	506,733

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1990 (in thousands). The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Accumulated unpaid employee benefits are excluded since they are budgeted in the year which they are used and liquidated. Claims and Judgements are also excluded due to uncertainty in determining the probable date of payment.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL
1991	$ 15,243	9,425	16,225	40,893
1992	15,131	10,875	11,881	37,887
1993	14,878	10,873	10,785	36,536
1994	13,776	10,860	10,484	35,120
1995	9,858	10,849	10,330	31,037
1996-2000	44,629	52,814	42,253	139,696
2001-2005	44,097	52,287	39,843	136,227
2005-2010	32,433	35,962	27,027	95,422
2011-2015	2,543	1,674	18,408	22,625
2016-2020			18,230	18,230
Total	$192,588	195,619	205,466	593,673

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1990, $125.3 million of bonds outstanding are considered defeased.

New Issues

San Diego Capital Asset Leasing Corporations (SANCAL):
On November 1, 1989 SANCAL issued $24.4 million in Certificates of Participation (COP) with an average interest rate of 6.8 percent with maturities from 1991 to 2010. $22.7 million of these COP were used to refinance the acquisition and construction of the East Mesa Detention Facility previously acquired through a capital lease with the California Counties Lease Financing Authority with an average interest rate of 8.4 percent. An additional $1.7 million in COP were issued to finance expansion of the current telephone system, acquisition of real property for construction of a fire station, and construction of improvements to the East Mesa Detention Facility. Refinancing the acquisition and construction of the East Mesa Detention Facility enabled the County to reduce its total debt service payments over the next 19 years by $3.0 million and to obtain an economic gain (difference between the present value of the debt service payments on the old capital lease and the new debt) of $1.0 million.

On December 1, 1989, SANCAL issued $19.6 million in Certificates of Participation maturing in years 1991 through 2011 with an effective interest rate of 7.0 percent. The Certificates are secured by a long-term lease between the County and the Corporation. Proceeds of the COP issue will be used to finance the acquisition and renovation of a 64,500 square foot health services complex.

H. PROPRIETARY FUND TYPE LONG-TERM DEBT

Proprietary fund type long-term debt consists of revenue bonds, loans payable, contract payable, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Type Long-Term Debt is as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding 6/30/90
Revenue Bonds:				
Alpine Sanitation 1970A	6.70- 7.00%	2002	$ 285	$ 200
Spring Valley Sanitation 1962	3.625%	1991	1,680	244
County Service Area #4	5.00%	2012	438	340
Total Revenue Bonds			2,403	784
Loans:				
Julian Sanitation	5.3%	2003	61	43
Total			$2,464	$ 827
Contract Payable Spring Valley				1,105
Unpaid Accumulated Employee Leave Benefits				581
Total Proprietary Fund Type Long-Term Debt				$2,513

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Type Revenue Bonds and Loans outstanding at June 30, 1990 (in thousands):

YEARS ENDING JUNE 30	REVENUE BONDS	LOANS	TOTAL
1991	$ 132	5	137
1992	49	4	53
1993	53	5	58
1994	51	4	55
1995	50	5	55
1996-2000	253	23	276
2001-2005	177	14	191
2006-2010	126		126
2011-2012	48		48
Total	$ 939	60	999

I. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is $150,729 at June 30, 1990.

J. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets and liabilities of the deferred compensation are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1990 are valued at $56.5 million and are reported at market value.

K. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1990 were (in thousands):

	Interfund Receivable	Interfund Payable
General Fund	$222,619	$3,620
Special Revenue Funds:		
Road Fund	2,991	5,930
Survey Monument Preservation Fund		9
Grazing Lands Fund	3	
County Fish & Game Propagation Fund	1	
County Library Fund	149	54
Asset Forfeiture Program Fund	61	2
Special Aviation Fund	2	
Cable TV Fund	16	68
Park Land Dedication Fund	258	563
Nonprofit Corporation Funds	7	10
Redevelopment Agency Funds	6	
County Service Area Funds	171	54
Flood Control District Funds	282	315
Housing Authority Fund	101	246
Other Special District Funds	442	75
Total	4,490	7,326

K. Interfund Receivable and Payable Balances (in thousands) - Continued

	Interfund Receivable	Interfund Payable
Debt Service Funds:		
Joint Powers Authorities Funds	12	
Total	12	
Capital Projects Funds:		
Capital Outlay Funds	1,813	8,102
Edgemoor Development Fund	10	30
Nonprofit Corporation Funds		340
Redevelopment Agency Funds	4	1
Joint Powers Authorities Funds		33
Total	1,827	8,506
Enterprise Funds:		
Airport Fund	100	284
Liquid Waste Fund	740	479
Transit Fund	47	18
Solid Waste Fund	1,028	669
Sanitation & Water Districts Funds	704	553
Total	2,619	2,003
Internal Service Funds:		
Road & Communication Funds	1,012	332
Purchasing Funds	690	
Other Miscellaneous Funds	35	91
Total	1,737	423
Agency Funds:		
Pension Trust Fund	2,678	345
Property Tax Collection Funds	1,262	7,490
Interest Apportionment Fund		20,728
County Departmental Funds	8,886	12,782
Special Purpose Funds	5,251	194,170
Funds Held for Special & School Districts Funds	8,214	2,202
Total	26,291	237,717
Total	$259,595	$259,595

L. RETAINED EARNINGS - EQUITY CONVEYED TO OTHER ENTITIES

During the fiscal year 1989-90, the Buena Sanitation District became a component unit and enterprise fund of the City of Vista which assumed responsibility for the operation and governing control of that entity pursuant to an agreement between the City and County. Total net assets conveyed from County funds to the City of Vista consisted of $8.8 million in Sanitation Enterprise Fund retained earnings and $7.5 million in contributed capital.

4. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1990, for those funds and ten sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (in thousands):

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Operating Revenue	$ 3,152	4,876	531	30,084	9,376	48,019
Depreciation	453	41	358	1,805	670	3,327
Operating Income or (Loss)	1,082	214	(3,726)	9,093	1,595	8,258
Tax Revenue	-0-	-0-	-0-	38	55	93
Grant Revenue	724	27	3,257	126	-0-	4,134
Other Nonoperating Revenue	542	64	165	3,663	2,487	6,921
Nonoperating Expenses	-0-	1	54	-0-	48	103
Nonoperating Income or (Loss)	1,266	90	3,368	3,827	2,494	11,045
Net Income or (Loss)	2,348	304	(358)	12,920	4,089	19,303
Capital Contributions	-0-	8	351	-0-	(6,575)	(6,216)
Plant, Property and Equipment:						
Additions	1,948	18	47	4,992	2,525	9,530
Deletions	2	2	20	21	-0-	45
Net Working Capital	4,028	977	-0-	40,519	25,953	71,477
Total Assets	20,433	1,873	4,754	57,344	63,333	147,737
Total Equity	19,598	899	3,536	49,026	57,638	130,697
Long-Term Liabilities	70	252	-0-	259	1,932	2,513

5. CONTRIBUTED CAPITAL

During fiscal year 1989-90 contributed capital increased or decreased by the following amounts (in thousands):

	Enterprise Funds				
SOURCE	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS
Capital Grants	$		351		(2,003)
Developer's Contributions					(4,572)
Government's Contributions		8			
Total Additions (Reductions)		8	351		(6,575)
Contributed Capital, July 1	14,531	690	4,040	5,648	21,918
Contributed Capital, June 30	$14,531	698	4,391	5,648	15,343

Internal Service Funds

SOURCE	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS
Governments' Contributions	$ 269	300	(100)	—
Total Additions (Reductions)	269	300	(100)	
Contributed Capital, July 1	11,578	871	1,055	49
Contributed Capital, June 30	$11,847	1,171	955	49

6. COMMITMENTS AND CONTINGENCIES

A. Litigation

In addition to the accrued liability for litigation and Workers Compensation claims described in Note 3E, the County has a potential liability of $113 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. Of this amount, $68.6 million represents an unfavorable judgement rendered in a condemnation suit. The County plans to appeal this verdict and the outcome of such an appeal is uncertain at this time. Additionally, the County has an estimated 7.5 million arising from claims from its self administered Workers Compensation Program instituted in 1968. Appropriations are budgeted annually for those portions of obligations coming due that fiscal year. Estimates of potential liabilities described above include estimates of claims incurred but not reported at June 30, 1990.

B. Unrecorded Leave Benefits

County employees have unrecorded accumulated benefits of approximately $50.8 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1E.

C. Tax and Revenue Anticipation Notes

At June 30, 1990, $168 million of Tax and Revenue Anticipation Notes issued during fiscal year 1989-90 were still outstanding. Monies for full redemption of these notes were fully segregated in a separate repayment fund at June 30, 1990 and subsequently used to redeem the notes on August 3, 1990. The liability for these notes is shown in the General Fund. On July 1, 1990, the County issued $178 million of Tax and Revenue Anticipation notes to finance fiscal year 1990-91 General Fund cash flow requirements.

D. Third Party Debt

Mortgage Revenue Bonds

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences. The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income.

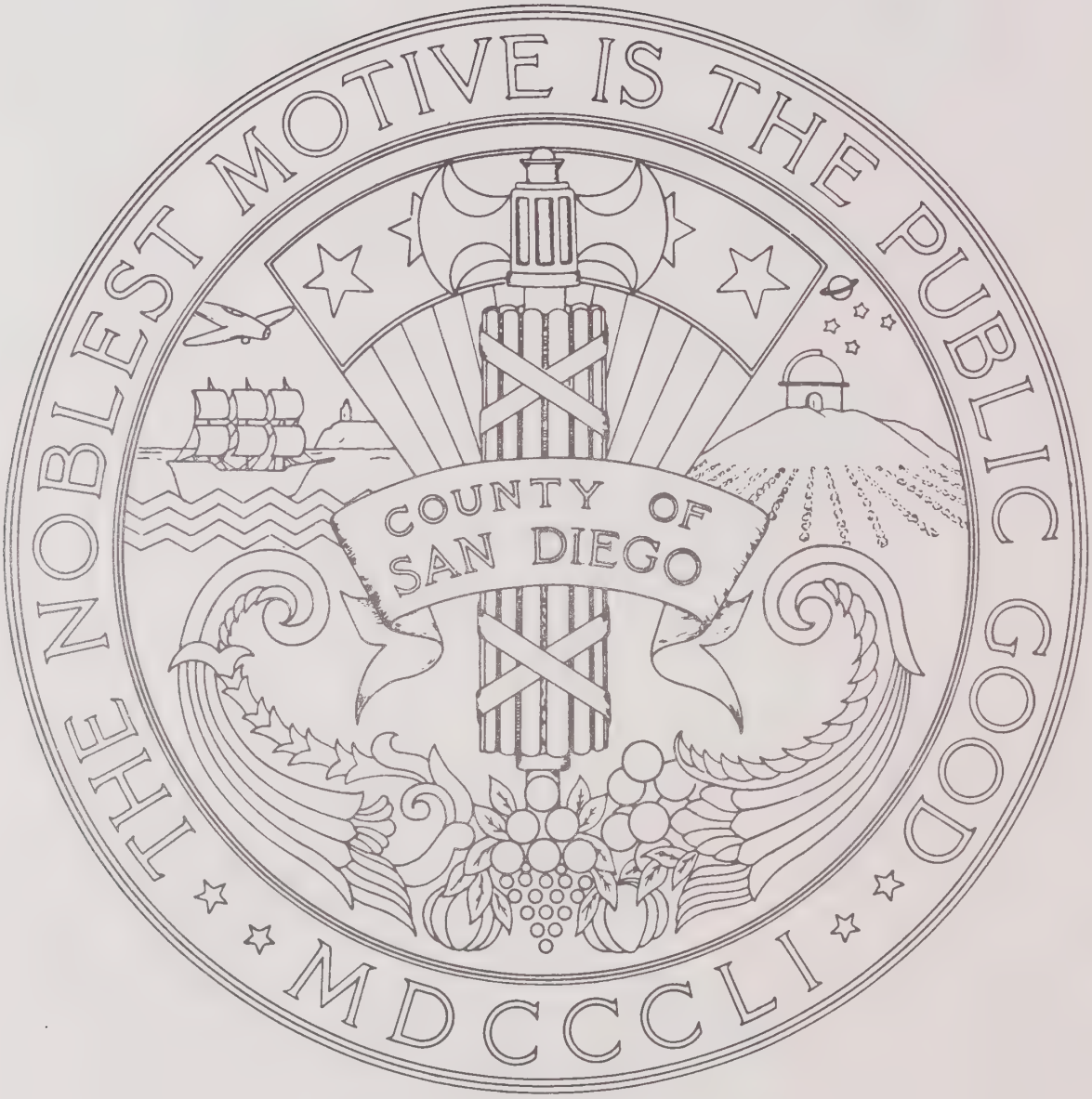
Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County.

The following is a schedule of all such bonds issued since inception of the programs (in thousands):

Date Issued	Amount
Mortgage Revenue Bonds	
December, 1980	$ 25,000
February, 1984	8,100
May, 1984	1,800
March, 1985	15,200
May, 1985	44,874
June, 1985	6,600
September, 1985	12,000
December, 1985	5,760
Industrial Development Bonds:	
October, 1987	3,500

The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
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GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 2

ASSETS	1990	1989
Equity in Pooled Cash and Investments	$ 30,218	23,527
Collections in Transit	784	723
Imprest Cash	129	120
Taxes Receivable (Schedule 4)	32,912	29,569
Accounts and Notes Receivable, net of allowance $1,455 in 1990 ($1,963 in 1989)	66,528	66,789
Due from Other Funds	222,619	208,503
Due from Other Funds - Loans	374	289
Inventory of Materials and Supplies	6,802	24,264
Deposits with Others	15	15
Total Assets	$360,381	353,799
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 33,074	31,800
Accrued Payroll	24,117	21,943
Amount Due for Tax and Revenue Anticipation Notes	179,602	166,780
Due to Other Funds	3,620	3,389
Obligations Under Reverse Repurchase Agreements	3,094	1,746
Deferred Property Tax Revenue (Schedule 4)	30,937	27,186
Other Deferred Revenue	828	83
Total Liabilities	275,272	252,927
Fund Equity		
Fund Balance:		
Reserved for Encumbrances	34,373	42,526
Reserved for Loans	2,346	1,982
Reserved for Deposits with Others	15	15
Reserved for Inventory of Material and Supplies	6,802	24,264
Unreserved:		
Designated for Subsequent Years' Expenditures	2,209	2,089
Undesignated	39,364	29,996
Total Fund Equity (Statement 2A)	85,109	100,872
Total Liabilities and Fund Equity	$360,381 (Statement 1A)	353,799

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 2A

	1990	1989
Revenue:		
Taxes	$ 328,681	300,811
Licenses, Permits, and Franchises	17,149	17,848
Fines, Forfeitures, and Penalties	10,253	7,957
Revenue from use of Money and Property	19,831	17,294
Aid from Other Governmental Agencies - State	561,291	510,810
Aid from Other Governmental Agencies - Federal	268,752	218,165
Aid from Other Governmental Agencies - Other	5,421	3,144
Charges for Current Services	100,442	92,426
Other Revenue	9,391	9,942
Total Revenue	1,321,211	1,178,397
Expenditures:		
General	153,266	139,350
Public Protection	337,949	289,994
Public Ways and Facilities	726	1,065
Health	185,173	166,748
Public Assistance	596,399	525,074
Education	223	235
Recreational and Cultural	5,881	5,056
Capital Outlay	24,862	44,793
Debt Service	13,145	9,897
Total Expenditures	1,317,624	1,182,212
Excess of Revenue Over (Under) Expenditures	3,587	(3,815)
Other Financing Sources (Uses):		
Sale of Fixed Assets	225	
Issuance of Lease Purchase	24,862	44,793
Operating Transfers In	916	1,612
Operating Transfers (Out)	(27,891)	(21,529)
Total Other Financing Sources (Uses)	(1,888)	24,876
Excess of Revenue Over Expenditures and Other Financing Sources (Uses)	1,699	21,061
Fund Balance - Beginning of Year	100,872	78,012
Residual Equity Transfers from (to) Other Funds		18
Increase (Decrease) in:		
Reserve for Inventory of Material and Supplies	(17,462)	1,781
Fund Balance - End of Year (Statement 2)	$ 85,109	100,872

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 328,681		328,681	330,629	(1,948)
Licenses, Permits, and Franchises	17,149		17,149	20,621	(3,472)
Fines, Forfeitures, and Penalties	10,253		10,253	13,505	(3,252)
Revenue from the Use of Money and Property	19,831		19,831	18,399	1,432
Aid from Other Governmental Agencies - State	561,291		561,291	591,384	(30,093)
Aid from Other Governmental Agencies - Federal	268,752		268,752	275,528	(6,776)
Aid from Other Governmental Agencies - Other	5,421		5,421	6,650	(1,229)
Charges for Current Services	100,442		100,442	103,577	(3,135)
Other Revenue	9,391		9,391	15,270	(5,879)
Total Revenue	1,321,211		1,321,211	1,375,563	(54,352)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	392		392	392	
Services and Supplies	10	3	13	14	1
Fixed Assets	3	3	6	8	2
Total	405	6	411	414	3
Supervisor, District #2					
Salaries and Employee Benefits	480		480	514	34
Services and Supplies	9		9	14	5
Fixed Assets	5		5	5	
Total	494		494	533	39
Supervisor, District #3					
Salaries and Employee Benefits	362		362	421	59
Services and Supplies	35	6	41	43	2
Other Charges	2		2	2	
Fixed Assets	16	16	32	36	4
Total	415	22	437	502	65
Supervisor, District #4					
Salaries and Employee Benefits	388		388	448	60
Services and Supplies	12	1	13	23	10
Fixed Assets	4		4	4	
Total	404	1	405	475	70

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Legislative and Administrative:					
Supervisor, District #5					
Salaries and Employee Benefits	$ 431		431	442	11
Service and Supplies	6	3	9	13	4
Fixed Assets	2	10	12	14	2
Total	439	13	452	469	17
Board of Supervisors - General					
Salaries and Employee Benefits	90		90	90	
Services and Supplies	24		24	26	2
Fixed Assets	16		16	17	1
Total	130		130	133	3
Clerk, Board of Supervisors					
Salaries and Employee Benefits	1,282		1,282	1,397	115
Services and Supplies	146	6	152	153	1
Other Charges	40		40	47	7
Total	1,468	6	1,474	1,597	123
Chief Administrative Office					
Salaries and Employee Benefits	6,165		6,166	6,483	318
Services and Supplies	2,145	822	2,967	3,253	286
Other Charges	2		2	10	8
Fixed Assets	115	55	170	178	8
Expenditure Transfer		(270)	(270)		270
Total	8,427	607	9,034	9,924	890
Community Enhancement					
Other Charges	1,419	143	1,562	1,570	8
Total	1,419	143	1,562	1,570	8
Transborder Affairs					
Salaries and Employee Benefits	432		432	432	
Services and Supplies	26		26	28	2
Other Charges		1	1	2	1
Fixed Assets	6		6	7	1
Total	464	1	465	469	4
Total Legislative and Administrative	14,065	799	14,864	16,086	1,222

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Finance:					
Auditor and Controller					
Salaries and Employee Benefits	$ 6,986		6,986	7,095	109
Services and Supplies	343	169	512	525	13
Other Charges	2		2	5	3
Fixed Assets	118	287	405	425	20
Total	7,449	456	7,905	8,050	145
Assessor					
Salaries and Employee Benefits	11,313		11,313	11,576	263
Services and Supplies	603	149	752	752	
Other Charges	15	31	46	46	
Fixed Assets	287	71	358	358	
Total	12,218	251	12,469	12,732	263
Treasurer - Tax Collector					
Salaries and Employee Benefits	3,203		3,203	3,301	98
Services and Supplies	1,244	180	1,424	1,490	66
Other Charges	197	43	240	252	12
Total	4,644	223	4,867	5,043	176
Purchasing Agent					
Salaries and Employee Benefits	1,909		1,909	1,911	2
Services and Supplies	103		103	104	1
Other Charges	300		300	300	
Fixed Assets	58		58	58	
Total	2,370		2,370	2,373	3
Revenue and Recovery					
Salaries and Employee Benefits	6,829		6,829	6,883	54
Services and Supplies	231	32	263	271	8
Other Charges	39		39	39	
Fixed Assets	47	25	72	75	3
Total	7,146	57	7,203	7,268	65
Total Finance	33,827	987	34,814	35,466	652
Counsel:					
County Counsel					
Salaries and Employee Benefits	6,748		6,748	6,952	204
Services and Supplies	4,707	381	5,088	5,172	84
Fixed Assets	180	1	181	197	16
Total Counsel	11,635	382	12,017	12,321	304

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Personnel:					
Department of Human Resources					
Salaries and Employee Benefits	$ 4,329		4,329	4,419	90
Services and Supplies	2,494	1,004	3,498	3,498	
Other Charges	19	1	20	26	6
Fixed Assets	277	3	280	281	1
Total	7,119	1,008	8,127	8,224	97
Equal Opportunity Management					
Salaries and Employee Benefits	430		430	450	20
Services and Supplies	21		21	22	1
Fixed Assets	6		6	6	
Total	457		457	478	21
Civil Service Commission					
Salaries and Employee Benefits	248		248	258	10
Services and Supplies	11		11	13	2
Total	259		259	271	12
Total Personnel	7,835	1,008	8,843	8,973	130
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	2,435		2,435	2,661	226
Services and Supplies	2,085	925	3,010	3,485	475
Other Charges	18	19	37	39	2
Fixed Assets	43		43	57	14
Total Elections	4,581	944	5,525	6,242	717
Property Management:					
General Services					
Salaries and Employee Benefits	16,415		16,415	16,440	25
Services and Supplies	9,432	562	9,994	9,999	5
Fixed Assets	233	155	388	698	310
Expenditure Transfer	(1,869)		(1,869)	(2,046)	(177)
Total	24,211	717	24,928	25,091	163
Public Service Utilities					
Services and Supplies	13,528	80	13,608	13,852	244
Fixed Assets		130	130	131	1
Expenditure Transfer	(618)		(618)	(599)	19
Total	12,910	210	13,120	13,384	264

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Property Management: (Cont'd)					
Property Management					
Services and Supplies	$ 3,286	2,008	5,294	9,833	4,539
Other Charges	9	1	10	24	14
Fixed Assets	245	97	342	494	152
Expenditure Transfer		(1,589)	(1,589)		1,589
Total	3,540	517	4,057	10,351	6,294
Countywide Rents & Leases					
Services and Supplies	8,563	264	8,827	9,918	1,091
Expenditure Transfer	(1,242)		(1,242)	(1,430)	(188)
Total	7,321	264	7,585	8,488	903
Total Property Management	47,982	1,708	49,690	57,314	7,624
Other General:					
Retirement Administration					
Salaries and Employee Benefits	225		225	308	83
Services and Supplies	94	4	98	294	196
Fixed Assets	16	9	25	25	
Total	335	13	348	627	279
Electronic Data Processing					
Salaries and Employee Benefits	12,808		12,808	13,380	572
Services and Supplies	3,859	969	4,828	6,160	1,332
Other Charges	558		558	641	83
Fixed Assets	1,934	85	2,019	2,026	7
Total	19,159	1,054	20,213	22,207	1,994
Electronic Systems & Equipment					
Services and Supplies	6,565	150	6,715	6,729	14
Other Charges	3,039		3,039	3,039	
Fixed Assets	1,360	2,595	3,955	4,026	71
Expenditure Transfer	(286)	(154)	(440)	(303)	137
Total	10,678	2,591	13,269	13,491	222
Equipment Acquisitions					
Other Charges	1,445	11	1,456	1,749	293
Fixed Assets	2,101	1,747	3,848	4,031	183
Total	3,546	1,758	5,304	5,780	476
Sancal Lease/Purchase Acquis.					
Other Charges				94	94
Expenditure Transfer	(377)		(377)	(377)	
Total	(377)		(377)	(283)	94

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Other General: (Cont'd)					
Contingency Reserves					
Reserves	$			1,395	1,395
Total Other General	33,341	5,416	38,757	43,217	4,460
Total General	153,266	11,244	164,510	179,619	15,109
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee Benefits	26,799		26,799	27,371	572
Services and Supplies	6,045	202	6,247	6,249	2
Other Charges	57	3	60	74	14
Fixed Assets	631	89	720	724	4
Total	33,532	294	33,826	34,418	592
El Cajon Municipal Court					
Salaries and Employee Benefits	4,256		4,256	4,327	71
Services and Supplies	338	61	399	422	23
Fixed Assets	129	8	137	141	4
Total	4,723	69	4,792	4,890	98
North County Municipal Court					
Salaries and Employee Benefits	5,213		5,213	5,213	
Services and Supplies	650	39	689	690	1
Fixed Assets	53	99	152	164	12
Total	5,916	138	6,054	6,067	13
South Bay Municipal Court					
Salaries and Employee Benefits	2,954		2,954	2,970	16
Services and Supplies	406	15	421	424	3
Fixed Assets	39	13	52	59	7
Total	3,399	28	3,427	3,453	26
San Diego Municipal Court					
Salaries and Employee Benefits	12,116		12,116	12,131	15
Services and Supplies	1,402	36	1,438	1,440	2
Other Charges	33		33	33	
Fixed Assets	134	12	146	146	
Total	13,685	48	13,733	13,750	17

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Judicial: (Cont'd)					
Municipal Court EDP Serv.					
Salaries and Employee Benefits	$ 356		356	357	1
Services and Supplies	400	338	738	738	
Other Charges	448		448	448	
Fixed Assets	120	154	274	274	
Total	1,324	492	1,816	1,817	1
Grand Jury					
Salaries and Employee Benefits	28		28	28	
Services and Supplies	129		129	130	1
Total	157		157	158	1
County Clerk					
Salaries and Employee Benefits	612		612	621	9
Services and Supplies	151	7	158	238	80
Other Charges	1	2	3	15	12
Fixed Assets	3		3	4	1
Total	767	9	776	878	102
District Attorney					
Salaries and Employee Benefits	33,071	250	33,321	33,544	223
Services and Supplies	2,688	183	2,871	2,874	3
Other Charges	592	175	767	797	30
Fixed Assets	340	164	504	770	266
Total	36,691	772	37,463	37,985	522
Office of Defender Services					
Salaries and Employee Benefits	14,445		14,445	14,445	
Services and Supplies	2,834	307	3,141	3,676	535
Fixed Assets	168	26	194	210	16
Total	17,447	333	17,780	18,331	551
Alternate Defense Counsel					
Salaries and Employee Benefits	297		297	299	2
Services and Supplies	12,386	1,397	13,783	13,783	
Fixed Assets	45		45	45	
Total	12,728	1,397	14,125	14,127	2
Total Judicial	130,369	3,580	133,949	135,874	1,925

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Police Protection:					
Sheriff					
Salaries and Employee Benefits	$ 95,519	576	96,095	97,155	1,060
Services and Supplies	12,187	667	12,854	12,855	1
Other Charges	6,581	525	7,106	7,431	325
Fixed Assets	503	1,176	1,679	1,679	
Expenditure Transfer		(134)	(134)		134
Total	114,790	2,810	117,600	119,120	1,520
Marshall					
Salaries and Employee Benefits	14,817		14,817	14,915	98
Services and Supplies	325	3	328	328	
Other Charges	10		10	10	
Fixed Assets	27		27	27	
Total	15,179	3	15,182	15,280	98
Total Police Protection	129,969	2,813	132,782	134,400	1,618
Detention and Correction:					
Probation					
Salaries and Employee Benefits	41,591	6	41,597	41,892	295
Services and Supplies	3,904	243	4,147	4,172	25
Other Charges	518	65	583	584	1
Fixed Assets	141	37	178	179	1
Total Detention and Correction	46,154	351	46,505	46,827	322
Protective Inspection:					
Animal Control					
Salaries and Employee Benefits	4,111		4,111	4,154	43
Services and Supplies	330	44	374	386	12
Other Charges	8		8	10	2
Fixed Assets	44	131	175	185	10
Total	4,493	175	4,668	4,735	67
Agriculture					
Salaries and Employee Benefits	3,682		3,682	3,893	211
Services and Supplies	444	103	547	571	24
Other Charges	1		1	1	
Fixed Assets	162	41	203	205	2
Total	4,289	144	4,433	4,670	237
Total Protective Inspection	8,782	319	9,101	9,405	304
Other Protection:					
LAFCO Administration					
Other Charges	299		299	304	5

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Other Protection: (Cont'd)					
Recorder					
Salaries and Employee Benefits	$ 2,071		2,071	2,138	67
Services and Supplies	476	225	701	1,019	318
Fixed Assets	581	425	1,006	1,057	51
Total	3,128	650	3,778	4,214	436
Public Administrator					
Salaries and Employee Benefits	1,581		1,581	1,693	112
Services and Supplies	72	25	97	99	2
Other Charges	66		66	77	11
Fixed Assets		42	42	71	29
Total	1,719	67	1,786	1,940	154
Coroner					
Salaries and Employee Benefits	2,920		2,920	3,009	89
Services and Supplies	445	43	488	488	
Other Charges	2		2	2	
Fixed Assets	60	25	85	86	1
Total	3,427	68	3,495	3,585	90
Planning and Land Use					
Salaries and Employee Benefits	11,416		11,416	12,405	989
Services and Supplies	2,200	689	2,889	3,372	483
Other Charges	32		32	49	17
Fixed Assets	454	366	820	942	122
Total	14,102	1,055	15,157	16,768	1,611
Total Other Protection	22,675	1,840	24,515	26,811	2,296
Total Public Protection	337,949	8,903	346,852	353,317	6,465
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	713	314	1,027	2,546	1,519
Fixed Assets	13		13	109	96
Expenditure Transfer		(307)	(307)		307
Total Public Ways and Facilities	726	7	733	2,655	1,922

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

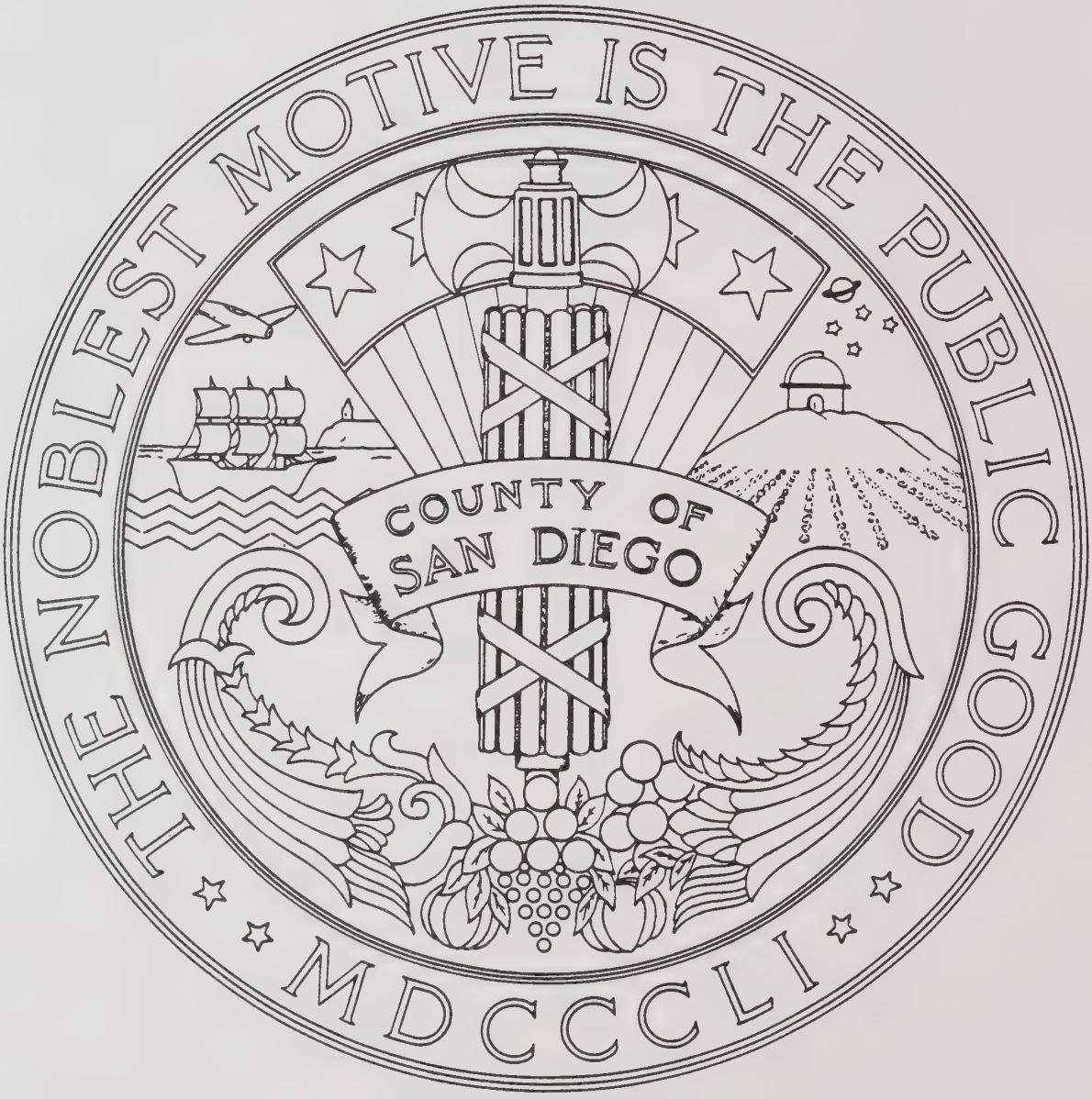
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Health:					
Health Services					
Salaries and Employee Benefits	$ 77,737		77,737	86,363	8,626
Services and Supplies	92,463	12,437	104,900	114,393	9,493
Other Charges	13,871	5,112	18,983	24,643	5,660
Fixed Assets	1,102	939	2,041	2,251	210
Expenditure Transfer		(11,684)	(11,684)		11,684
Total Health	185,173	6,804	191,977	227,650	35,673
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee Benefits	102,651		102,651	103,825	1,174
Services and Supplies	30,541	2,154	32,695	34,146	1,451
Other Charges	448,203	371	448,574	448,662	88
Fixed Assets	1,021	25	1,046	1,381	335
Expenditure Transfer		(168)	(168)		168
Total Administration	582,416	2,382	584,798	588,014	3,216
Other Assistance:					
Housing and Community Development					
Salaries and Employee Benefits	2,938		2,938	3,223	285
Services and Supplies	1,945	1,645	3,590	7,610	4,020
Other Charges	363	1,494	1,857	2,069	212
Expenditure Transfer		(2,911)	(2,911)		2,911
Total	5,246	228	5,474	12,902	7,428
Area Agency on Aging					
Salaries and Employee Benefits	2,747		2,747	2,871	124
Services and Supplies	5,965	933	6,898	7,504	606
Fixed Assets	25		25	25	
Expenditure Transfer		(620)	(620)		620
Total	8,737	313	9,050	10,400	1,350
Total Other Assistance	13,983	541	14,524	23,302	8,778
Total Public Assistance	596,399	2,923	599,322	611,316	11,994
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	204		204	230	26
Services and Supplies	17	1	18	24	6
Fixed Assets	2		2	2	
Total Education	223	1	224	256	32

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 2B (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee Benefits	$ 4,883		4,883	5,118	235
Services and Supplies	603	118	721	732	11
Other Charges	236		236	461	225
Fixed Assets	161		161	209	48
Expenditure Transfer	(2)		(2)		2
Total Recreational and Cultural Services	5,881	118	5,999	6,520	521
Capital Outlay	24,862	(24,862)	-0-	-0-	-0-
Debt Service:					
Financing Charges				5	5
Interest on Notes and Warrants	13,145		13,145	13,245	100
Total Debt Service	13,145		13,145	13,250	105
Total Expenditures	1,317,624	5,138	1,322,762	1,394,583	71,821
Excess of Revenue Over (Under) Expenditures	3,587	(5,138)	(1,551)	(19,020)	17,469
Other Financing Sources (Uses):					
Sale of Fixed Assets	225		225		225
Issuance of Lease Purchases	24,862	(24,862)			
Operating Transfers In	916		916	1,849	(933)
Operating Transfer (Out)	(27,891	(4,373)	(32,264)	(35,831)	3,567
Total Other Financing Sources (Uses)	(1,888)	(29,235)	(31,123)	(33,982)	2,859
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,699	(34,373)	(32,674)	(53,002)	20,328


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S SHARE OF GRAZING LAND USAGE PAYMENTS COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 11 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES. FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST EARNED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES AND INTEREST REVENUES, REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE ADMINISTRATIVE COSTS. OPERATING TRANSFERS MAY BE MADE TO OTHER REDEVELOPMENT AGENCY FUNDS.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENT LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 3

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
Equity in Pooled Cash and Investments	$14,856	322	119	13
Cash with Fiscal Agent				
Collections in Transit	2	1		
Imprest Cash	2			
Taxes Receivable (Schedule 4)				
Accounts and Notes Receivable	2,319			
Allowance for Uncollectible Accounts Receivable	(31)			
Due from Other Funds	2,991		3	1
Due from Other Funds - Loans				
Inventory of Material and Supplies	1,749			
Deposits with Others	25	—	—	—
Total Assets	$21,913	323	122	14
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 821			3
Accrued Payroll	1,043			
Due to Other Funds	5,930	9		
Obligations Under Reverse Repurchase Agreements	1,522	33	12	1
Deposits from Others				
Due to Other Funds - Loans				
Deferred Property Tax Revenue (Schedule 4)				
Other Deferred Revenue	200	—	—	—
Total Liabilities	9,516	42	12	4
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	10,153	2		
Reserve for Loans				
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies	473			
Unreserved	1,771	279	110	10
Total Fund Equity (Statement 3A)	12,397	281	110	10
Total Liabilities and Fund Equity	$21,913	323	122	14

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SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 3 (cont'd)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION
ASSETS					
Equity in Pooled Cash and Investments	$1,493	2,539	94	760	12,298
Cash with Fiscal Agent					
Collections in Transit				4	6
Imprest Cash	1				
Taxes Receivable (Schedule 4)	496				
Accounts and Notes Receivable	11			148	
Allowance for Uncollectible Accounts Receivable	(1)				
Due from Other Funds	149	61	2	16	258
Due from Other Funds - Loans					
Inventory of Material and Supplies	75				
Deposits with Other					
Total Assets	$2,224	2,600	96	928	12,562
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	$ 193	32		11	
Accrued Payroll	228				
Due to Other Funds	54	2		68	563
Obligations Under Reverse Repurchase Agreements	153	260	10	78	1,259
Deposits from Others					
Due to Other Funds - Loans					
Deferred Property Tax Revenue (Schedule 4)	466				
Other Deferred Revenue					
Total Liabilities	1,094	294	10	157	1,822
Fund Equity					
Fund Balances:					
Reserve for Encumbrances	251	316		134	3,055
Reserve for Loans					
Reserve for Deposits with Others					
Reserve for Inventory of Material and Supplies	75				
Unreserved	804	1,990	86	637	7,685
Total Fund Equity (Statement 3A)	1,130	2,306	86	771	10,740
Total Liabilities and Fund Equity	$2,224	2,600	96	928	12,562

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 3 (cont'd)

	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
ASSETS				
Equity in Pooled Cash and Investments	$ 27	127	5,810	1,083
Cash with Fiscal Agent	564			
Collections in Transit				
Imprest Cash				
Taxes Receivable (Schedule 4)				
Accounts and Notes Receivable	14			
Allowance for Uncollectible Accounts Receivable				
Due from Other Funds	7	6	171	282
Due from Other Funds - Loans				160
Inventory of Material and Supplies				
Deposits with Others	—	—	—	54
Total Assets	$612	133	5,981	1,579
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$	20	357	10
Accrued Payroll				
Due to Other Funds	10		54	315
Obligations Under Reverse Repurchase Agreements	3	13	595	111
Deposits from Others				
Due to Other Funds - Loans			944	903
Deferred Property Tax Revenue (Schedule 4)				
Other Deferred Revenue	—	—	—	—
Total Liabilities	13	33	1,950	1,339
Fund Equity				
Fund Balances:				
Reserve for Encumbrances			279	177
Reserve for Loans				160
Reserve for Deposits with Others				54
Reserve for Inventory of Material and Supplies				
Unreserved	599	100	3,752	(151)
Total Fund Equity (Statement 3A)	599	100	4,031	240
Total Liabilities and Fund Equity	$612	133	5,981	1,579

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 3 (cont'd)

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1990	TOTALS 1989
ASSETS				
Equity in Pooled Cash and Investments	$ 4,266	6,338	50,145	46,037
Cash with Fiscal Agent		1	565	115
Collections in Transit	23	19	55	89
Imprest Cash		1	4	6
Taxes Receivable (Schedule 4)			496	519
Accounts and Notes Receivable	6,221	18	8,731	7,636
Allowance for Uncollectible Accounts Receivable			(32)	(27)
Due from Other Funds	101	442	4,490	4,050
Due from Other Funds - Loans			160	102
Inventory of Material and Supplies		267	2,091	3,723
Deposits with Others			79	119
Total Assets	$10,611	7,086	66,784	62,369
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 38	62	1,547	1,434
Accrued Payroll		187	1,458	1,347
Due to Other Funds	246	75	7,326	1,915
Obligations Under Reverse Repurchase Agreements	437	649	5,136	3,417
Deposits from Others				3
Due to Other Funds - Loans			1,847	2,078
Deferred Property Tax Revenue (Schedule 4)			466	478
Other Deferred Revenue	703	188	1,091	692
Total Liabilities	1,424	1,161	18,871	11,364
Fund Equity				
Fund Balances:				
Reserve for Encumbrances		810	15,177	14,410
Reserve for Loans	6,188		6,348	5,788
Reserve for Deposits with Other			54	54
Reserve for Inventory of Material and Supplies		267	815	2,600
Unreserved	2,999	4,848	25,519	28,153
Total Fund Equity (Statement 3A)	9,187	5,925	47,913	51,005
Total Liabilities and Fund Equity	$10,611	7,086	66,784 (Statement 1A)	62,369

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM
Revenue:						
Taxes	$ 257				6,931	
Licenses, Permits, and Franchises	47					
Fines, Forfeitures, and Penalties	921			12		415
Revenue from Use of Money and Property	2,123		10		146	231
Aid from Other Governmental Agencies - State	24,606				566	
Aid from Other Governmental Agencies - Federal	2,128		4		106	
Aid from Other Governmental Agencies - Other	287				6	
Charges for Current Services	15,662	142			236	
Other Revenue	497	—	—	—	7	1,383
Total Revenue	46,528	142	14	12	7,998	2,029
Expenditures:						
Current						
General						
Public Protection			10	17		635
Public Ways and Facilities	50,778					
Health and Sanitation						
Education					8,933	
Recreational and Cultural						
Intergovernmental	—		—	—	—	—
Total Expenditures	50,778		10	17	8,933	635
Excess of Revenue Over (Under) Expenditures	(4,250)	142	4	(5)	(935)	1,394
Other Financing Sources (Uses):						
Sale of Fixed Assets	38					
Operating Transfers In	128				60	38
Operating Transfers (Out)	(43)	(100)			(10)	(358)
Long-Term Debt Proceeds	—	—			—	—
Total Other Financing Sources (Uses)	123	(100)			50	(320)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(4,127)	42	4	(5)	(885)	1,074
Fund Balances - Beginning of Year	16,513	239	106	15	3,653	1,232
Residual Equity Transfers From (To) Other Funds						
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies	11	—	—	—	(1,638)	—
Fund Balances - End of Year (Statement 3)	$12,397	281	110	10	1,130	2,306

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 3A (cont'd)

	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenue:					
Taxes	$				104
Licenses, Permits, and Franchises		766	1,906		
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and Property	11	59	978	59	3
Aid from Other Governmental Agencies - State	100				
Aid from Other Governmental Agencies - Federal					
Aid from Other Governmental Agencies - Other					
Charges for Current Services					
Other Revenue	—	1	(3)	—	—
Total Revenue	111	826	2,881	59	107
Expenditures:					
Current					
General		638		813	
Public Protection					
Public Ways and Facilities	163				
Health and Sanitation					
Education					
Recreational and Cultural			109		
Intergovernmental	—	—	—	—	
Total Expenditures	163	638	109	813	
Excess of Revenue Over (Under) Expenditures	(52)	188	2,772	(754)	107
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In				13,063	
Operating Transfers (Out)		(129)	(1,696)	(12,652)	(7)
Long-Term Debt Proceeds		—	—	828	—
Total Other Financing Sources (Uses)		(129)	(1,696)	1,239	(7)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(52)	59	1,076	485	100
Fund Balances - Beginning of Year	138	712	9,664	114	-0-
Residual Equity Transfers From (To) Other Funds					
Increase (Decrease) in:					
Reserve for Inventory of Material and Supplies	—	—	—	—	—
Fund Balances - End of Year (Statement 3)	$ 86	771	10,740	599	100

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SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 3A (cont'd)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTAL 1990	TOTAL 1989
Revenue:						
Taxes	$1,370	1,364		871	10,897	14,303
Licenses, Permits, and Franchises				3,894	6,613	6,844
Fines, Forfeitures, and Penalties				344	1,692	1,313
Revenue from Use of Money and Property	445	90	388	482	5,025	5,852
Aid from Other Governmental Agencies - State	32	32		1,329	26,665	25,763
Aid from Other Governmental Agencies - Federal		5	23,041	297	25,581	26,921
Aid from Other Governmental Agencies - Other			428		721	1,077
Charges for Current Services	2,070	483	769	407	19,769	19,860
Other Revenue	49	245	281	44	2,504	2,604
Total Revenue	3,966	2,219	24,907	7,668	99,467	104,537
Expenditures:						
Current						
General			25,648		27,099	24,794
Public Protection	614	1,917			3,193	2,453
Public Ways and Facilities	712			730	52,383	47,965
Health and Sanitation	2,090			6,479	8,569	6,198
Education					8,933	7,924
Recreational and Cultural	71			140	320	219
Intergovernmental						12
Total Expenditures	3,487	1,917	25,648	7,349	100,497	89,565
Excess of Revenue Over (Under) Expenditures	479	302	(741)	319	(1,030)	14,972
Other Financing Sources (Uses):						
Sale of Fixed Assets					38	
Operating Transfers In				584	13,873	11,000
Operating Transfers (Out)				(21)	(15,016)	(13,375)
Long-Term Debt Proceeds					828	443
Total Other Financing Sources (Uses)				563	(277)	(1,932)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	479	302	(741)	882	(1,307)	13,040
Fund Balances - Beginning of Year	3,552	(62)	9,928	5,201	51,005	37,736
Residual Equity Transfers From (To) Other Funds						(5)
Increase (Decrease) in: Reserve for Inventory of Material and Supplies				(158)	(1,785)	234
Fund Balances - End of Year (Statement 3)	$4,031	240	9,187	5,925	47,913	51,005

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SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B

	ROAD		PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$ 257	10,004				
Licenses, Permits, and Franchises	47	42				
Fines, Forfeitures, and Penalties	921	830				
Revenue from Use of Money and Property	2,123	2,146			10	7
Aid from Other Governmental Agencies - State	24,606	26,158				
Aid from Other Governmental Agencies - Federal	2,128	5,497			4	
Aid from Other Governmental Agencies - Other	287					
Charges for Current Services	15,662	19,389	142	140		
Other Revenue	497	395	—	—	—	—
Total Revenue	46,528	64,461	142	140	14	7
Expenditures:						
Current						
General						
Public Protection					10	101
Public Ways and Facilities	60,421	81,324				
Health and Sanitation						
Education						
Recreational and Cultural	—	—	—	—	—	—
Total Expenditures	60,421	81,324	-0-	-0-	10	101
Excess of Revenue Over (Under) Expenditure	(13,893)	(16,863)	142	140	4	(94)
Other Financing Sources (Uses):						
Sale of fixed Assets	38					
Operating Transfers In	128	230				
Operating Transfers (Out)	(553)	(1,165)	(102)	(230)		
Long-Term Debt Proceeds	—	—	—	—	—	—
Total Other Financing Sources (Uses)	(387)	(935)	(102)	(230)	—	—
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(14,280)	(17,798)	40	(90)	4	(94)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B (cont'd)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$			6,931	7,020	
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	12	12			415	245
Revenue from Use of Money and Property			146	100	231	150
Aid from Other Governmental Agencies - State			566	786		
Aid from Other Governmental Agencies - Federal			106	87		
Aid from Other Governmental Agencies - Other			6	589		5
Charges for Current Services			236	349		
Other Revenue	—	—	7	46	1,383	986
Total Revenue	12	12	7,998	8,977	2,029	1,386
Expenditures:						
Current						
General						
Public Protection	17	20			951	1,331
Public Ways and Facilities						
Health and Sanitation						
Education			9,130	10,203		
Recreational and Cultural	—	—	—	—	—	—
Total Expenditures	17	20	9,130	10,203	951	1,331
Excess of Revenue Over (Under) Expenditures	(5)	(8)	(1,132)	(1,226)	1,078	55
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In			60	60	38	38
Operating Transfers (Out)			(64)	(84)	(358)	(418)
Long-Term Debt Proceeds	—	—	—	—	—	—
Total Other Financing Sources (Uses)	—	—	(4)	(24)	(320)	(380)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(5)	(8)	(1,136)	(1,250)	758	(325)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B (cont'd)

	SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$			
Licenses, Permits, and Franchises			766	662
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	11	11	59	
Aid from Other Governmental Agencies - State	100	108		
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services				
Other Revenue	—	—	1	—
Total Revenue	111	119	826	662
Expenditures:				
Current				
General			772	824
Public Protection				
Public Ways and Facilities	163	187		
Health and Sanitation				
Education				
Recreational and Cultural	—	—	—	—
Total Expenditures	163	187	772	824
Excess of Revenue Over (Under) Expenditures	(52)	(68)	54	(162)
Other Financing Sources (Uses):				
Sales of Fixed Assets				
Operating Transfers In				
Operating Transfers (Out)			(129)	(134)
Long-Term Debt Proceeds			—	—
Total Other Financing Sources (Uses)	—	—	(129)	(134)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(52)	(68)	(75)	(296)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B (cont'd)

	PARK LAND DEDICATION		NONPROFIT CORPORATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$				104	
Licenses, Permits, and Franchises	1,906	2,045				
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	978	683	59		3	
Aid from Other Governmental Agencies - State						
Aid from Other Governmental Agencies - Federal						
Aid from Other Governmental Agencies - Other						
Charges for Current Services						
Other Revenue	(3)					
Total Revenue	2,881	2,728	59	-0-	107	-0-
Expenditures:						
Current						
General			813	846		
Public Protection						
Public Ways and Facilities						
Health and Sanitation						
Education						
Recreational and Cultural	109	6,789				-0-
Total Expenditures	109	6,789	813	846	-0-	-0-
Excess of Revenue Over (Under) Expenditures	2,772	(4,061)	(754)	(846)	107	-0-
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In			13,063	14,003		
Operating Transfers (Out)	(4,751)	(4,772)	(12,652)	(14,722)	(7)	
Long-Term Debt Proceeds			828	828		
Total Other Financing Sources (Uses)	(4,751)	(4,772)	1,239	109	(7)	-0-
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(1,979)	(8,833)	485	(737)	100	-0-

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B (cont'd)

	COUNTY SERVICE AREAS		FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$1,370	1,203	1,364	1,325		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	445	64	90	165	388	
Aid from Other Governmental Agencies - State	32	18	32	300		
Aid from Other Governmental Agencies - Federal			5		23,041	37,012
Aid from Other Governmental Agencies - Other		9			428	612
Charges for Current Services	2,070	2,062	483	1,855	769	1,897
Other Revenue	49	215	245	973	281	673
Total Revenue	3,966	3,571	2,219	4,618	24,907	40,194
Expenditures:						
Current						
General					25,648	40,442
Public Protection	805	1,006	2,094	5,433		
Public Ways and Facilities	741	1,612				
Health and Sanitation	2,120	2,249				
Education						
Recreational and Cultural	80	299				
Total Expenditures	3,746	5,166	2,094	5,433	25,648	40,442
Excess of Revenue Over (Under) Expenditures	220	(1,595)	125	(815)	(741)	(248)
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In						
Operating Transfers (Out)	(20)	(25)				
Long-Term Debt Proceeds						
Total Other Financing Sources (Uses)	(20)	(25)				
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 200	(1,620)	125	(815)	(741)	(248)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3B (cont'd)

	OTHER SPECIAL DISTRICTS		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 871	710	10,897	20,262	(9,365)
Licenses, Permits, and Franchises	3,894	3,906	6,613	6,655	(42)
Fines, Forfeitures, and Penalties	344	100	1,692	1,187	505
Revenue from Use of Money and Property	482	106	5,025	3,432	1,593
Aid from Other Governmental Agencies - State	1,329	1,204	26,665	28,574	(1,909)
Aid from Other Governmental Agencies - Federal	297	593	25,581	43,189	(17,608)
Aid from Other Governmental Agencies - Other			721	1,215	(494)
Charges for Current Services	407	459	19,769	26,151	(6,382)
Other Revenue	44	(30)	2,504	3,258	(754)
Total Revenue	7,668	7,048	99,467	133,923	(34,456)
Expenditures:					
Current					
General			27,233	42,112	14,879
Public Protection			3,877	7,891	4,014
Public Ways and Facilities	754	1,365	62,079	84,488	22,409
Health and Sanitation	7,250	9,566	9,370	11,815	2,445
Education			9,130	10,203	1,073
Recreational and Cultural	148	169	337	7,257	6,920
Total Expenditures	8,152	11,100	112,026	163,766	51,740
Excess of Revenue Over (Under) Expenditures	(484)	(4,052)	(12,559)	(29,843)	17,284
Other Financing Sources (Uses):					
Sale of Fixed Assets			38	-0-	38
Operating Transfers In	584	584	13,873	14,915	(1,042)
Operating Transfers (Out)	(28)	(31)	(18,664)	(21,581)	2,917
Long-Term Debt Proceeds			828	828	-0-
Total Other Financing Sources (Uses)	556	553	(3,925)	(5,838)	1,913
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 72	(3,499)	(16,484)	(35,681)	19,197

ROAD FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 257		257	10,004	(9,747)
Licenses, Permits, and Franchises	47		47	42	5
Fines, Forfeitures, and Penalties	921		921	830	91
Revenue from Use of Money and Property	2,123		2,123	2,146	(23)
Aid from Other Governmental Agencies - State	24,606		24,606	26,158	(1,552)
Aid from Other Governmental Agencies - Federal	2,128		2,128	5,497	(3,369)
Aid from Other Governmental Agencies - Other	287		287		287
Charges for Current Services	15,662		15,662	19,389	(3,727)
Other Revenue	497		497	395	102
Total Revenue	46,528		46,528	64,461	(17,933)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	24,161		24,161	27,079	2,918
Services and Supplies	25,783	14,727	40,510	50,686	10,176
Other Charges	524	377	901	2,719	1,818
Fixed Assets	312	339	651	840	189
Expenditure Transfer	(2)	(5,800)	(5,802)		5,802
Total Expenditures	50,778	9,643	60,421	81,324	20,903
Excess of Revenue Over (Under) Expenditures	(4,250)	(9,643)	(13,893)	(16,863)	2,970
Other Financing Sources (Uses):					
Sale of Fixed Assets	38		38		38
Operating Transfers In	128		128	230	(102)
Operating Transfers (Out)	(43)	(510)	(553)	(1,165)	612
Total Other Financing Sources (Uses)	123	(510)	(387)	(935)	548
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(4,127)	(10,153)	(14,280)	(17,798)	3,518

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Charges for Current Services	$ 142		142	140	2
Other Financing (Uses):					
Operating Transfers (Out)	(100)	(2)	(102)	(230)	128
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 42	(2)	40	(90)	130

Continued on next page

GRAZING LAND FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$10		10	7	3
Aid from Other Governmental Agencies - Federal	4		4	—	4
Total Revenue	14		14	7	7
Expenditures:					
Public Protection					
Other Protection					
Other Charges	10	—	10	101	91
Excess of Revenue Over (Under) Expenditures	$ 4	-0-	4	(94)	98

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$12		12	12	-0-
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies				1	1
Other Charges	17		17	19	2
Total Expenditures	17	—	17	20	3
Excess of Revenue Over (Under) Expenditures	$(5)	-0-	(5)	(8)	3

Continued on next page

COUNTY LIBRARY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$6,931		6,931	7,020	(89)
Revenue from Use of Money and Property	146		146	100	46
Aid from Other Governmental Agencies - State	566		566	786	(220)
Aid from Other Governmental Agencies - Federal	106		106	87	19
Aid from Other Governmental Agencies - Other	6		6	589	(583)
Charges for Current Services	236		236	349	(113)
Other Revenue	7		7	46	(39)
Total Revenue	7,998		7,998	8,977	(979)
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	5,195		5,195	5,350	155
Services and Supplies	3,259	156	3,415	3,665	250
Other Charges	376		376	947	571
Fixed Assets	103	41	144	241	97
Total Expenditures	8,933	197	9,130	10,203	1,073
Excess of Revenue Over (Under) Expenditures	(935)	(197)	(1,132)	(1,226)	94
Other Financing Sources (Uses):					
Operating Transfers In	60		60	60	-0-
Operating Transfers (Out)	(10)	(54)	(64)	(84)	20
Total Other Financing Sources (Uses)	50	(54)	(4)	(24)	20
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (885)	(251)	(1,136)	(1,250)	114

Continued on next page

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$ 415		415	245	170
Revenue from Use of Money and Property	231		231	150	81
Aid from Other Governmental Agencies - Other				5	(5)
Other Revenue	1,383		1,383	986	397
Total Revenue	2,029		2,029	1,386	643
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	280	65	345	357	12
Fixed Assets	355	251	606	974	368
Total Expenditures	635	316	951	1,331	380
Excess Revenue Over (Under) Expenditures	1,394	(316)	1,078	55	1,023
Other Financing Sources (Uses):					
Operating Transfers In	38		38	38	-0-
Operating Transfers (Out)	(358)		(358)	(418)	60
Total Other Financing Sources (Uses)	(320)	___	(320)	(380)	60
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$1,074	(316)	758	(325)	1,083

SPECIAL AVIATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 11		11	11	-0-
Aid from Other Governmental Agencies - State	100		100	108	(8)
Total Revenue	111		111	119	(8)
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	163	___	163	187	24
Excess of Revenue Over (Under) Expenditures	$(52)	-0-	(52)	(68)	16

Continued on next page

CABLE TV FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$ 766		766	662	104
Revenue from Use of Money and Property	59		59		59
Other Revenue	1		1		1
Total Revenue	826		826	662	164
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	125		125	145	20
Services and Supplies	90	15	105	133	28
Other Charges	202		202	206	4
Fixed Assets	221	119	340	340	-0-
Total Expenditures	638	134	772	824	52
Excess of Revenue Over (Under) Expenditures	188	(134)	54	(162)	216
Other Financing (Uses):					
Operating Transfers (Out)	(129)		(129)	(134)	5
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 59	(134)	(75)	(296)	221

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$1,906		1,906	2,045	(139)
Revenue from Use of Money and Property	978		978	683	295
Other Revenue	(3)		(3)		(3)
Total Revenue	2,881		2,881	2,728	153
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	109		109	6,789	6,680
Excess of Revenue Over (Under) Expenditures	2,772		2,772	(4,061)	6,833
Other Financing (Uses):					
Operating Transfers (Out)	(1,696)	(3,055)	(4,751)	(4,772)	21
Excess of Revenue Over (Under Expenditures and Other Financing (Uses)	$1,076	(3,055)	(1,979)	(8,833)	6,854

Continued on next page

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 59		59		59
Expenditures:					
General					
Other General					
Services and Supplies	813		813	846	33
Excess of Revenue Over (Under) Expenditures	(754)		(754)	(846)	92
Other Financing Sources (Uses):					
Operating Transfers In	13,063		13,063	14,003	(940)
Operating Transfers (Out)	(12,652)		(12,652)	(14,722)	2,070
Long-Term Debt Proceeds	828		828	828	-0-
Total Other Financing Sources (Uses)	1,239		1,239	109	1,130
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 485	-0-	485	(737)	1,222

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$104		104		104
Revenue from Use of Money and Property	3		3		3
Total Revenue	107		107		107
Other Financing (Uses):					
Operating Transfers (Out)	(7)		(7)		(7)
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$100	-0-	100	-0-	100

Continued on next page

COUNTY SERVICE AREAS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,370		1,370	1,203	167
Revenue from Use of Money and Property	445		445	64	381
Aid from Other Governmental Agencies - State	32		32	18	14
Aid from Other Governmental Agencies - Other				9	(9)
Charges for Current Services	2,070		2,070	2,062	8
Other Revenue	49		49	215	(166)
Total Revenue	3,966		3,966	3,571	395
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	323	146	469	498	29
Fixed Assets	291	45	336	501	165
Reserves				7	7
Total Protection	614	191	805	1,006	201
Public Ways and Facilities					
Public Ways					
Services and Supplies	666	29	695	1,543	848
Other Charges	46		46	69	23
Total Public Ways and Facilities	712	29	741	1,612	871
Health and Sanitation					
Hospital Care					
Services and Supplies	2,061	30	2,091	2,219	128
Other Charges	29		29	30	1
Total Health and Sanitation	2,090	30	2,120	2,249	129
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	71	9	80	240	160
Fixed Assets				28	28
Reserves				31	31
Total Recreational and Cultural	71	9	80	299	219
Total Expenditures	3,487	259	3,746	5,166	1,420
Excess of Revenue Over (Under) Expenditures	479	(259)	220	(1,595)	1,815
Other Financing Sources (Uses)					
Operating Transfers (Out)		(20)	(20)	(25)	5
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 479	(279)	200	(1,620)	1,820

Continued on next page

FLOOD CONTROL DISTRICTS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,364		1,364	1,325	39
Revenue from Use of Money and Property	90		90	165	(75)
Aid from Other Governmental Agencies - State	32		32	300	(268)
Aid from Other Governmental Agencies - Federal	5		5		5
Charges for Current Services	483		483	1,855	(1,372)
Other Revenue	245		245	973	(728)
Total Revenue	2,219		2,219	4,618	(2,399)
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	1,816	177	1,993	4,593	2,600
Other Charges	101		101	840	739
Total Expenditures	1,917	177	2,094	5,433	3,339
Excess of Revenue Over (Under) Expenditures	$ 302	(177)	125	(815)	940

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 388		388		388
Aid from Other Governmental Agencies - Federal	23,041		23,041	37,012	(13,971)
Aid from Other Governmental Agencies - Other	428		428	612	(184)
Charges for Current Services	769		769	1,897	(1,128)
Other Revenue	281		281	673	(392)
Total Revenue	24,907		24,907	40,194	(15,287)
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	2,251		2,251	3,730	1,479
Services and Supplies	22,749	6	22,755	31,447	8,692
Other Charges	339	8	347	1,824	1,477
Fixed Assets	309	64	373	3,441	3,068
Expenditure Transfers		(78)	(78)		78
Total Expenditures	25,648	-0-	25,648	40,442	14,794
Excess of Revenue Over (Under) Expenditures	$ (741)	-0-	(741)	(248)	(493)

Continued on next page

OTHER SPECIAL DISTRICTS FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 3C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 871		871	710	161
Licenses, Permits, and Franchises	3,894		3,894	3,906	(12)
Fines, Forfeitures, and Penalties	344		344	100	244
Revenue from Use of Money and Property	482		482	106	376
Aid from Other Governmental Agencies - State	1,329		1,329	1,204	125
Aid from Other Governmental Agencies - Federal	297		297	593	(296)
Charges for Current Services	407		407	459	(52)
Other Revenue	44		44	(30)	74
Total Revenue	7,668		7,668	7,048	620
Expenditures:					
Public Ways and Facilities					
Public Ways					
Services and Supplies	730	24	754	1,196	442
Reserves				169	169
Total Public Ways and Facilities	730	24	754	1,365	611
Health and Sanitation					
Health					
Salaries and Employees Benefits	4,223		4,223	4,796	573
Services and Supplies	2,159	1,107	3,266	3,558	292
Fixed Assets	97	418	515	1,012	497
Reserves		(754)	(754)	200	954
Total Health and Sanitation	6,479	771	7,250	9,566	2,316
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	140	8	148	158	10
Reserves				11	11
Total Recreational and Cultural	140	8	148	169	21
Total Expenditures	7,349	803	8,152	11,100	2,948
Excess of Revenue Over (Under) Expenditures	319	(803)	(484)	(4,052)	3,568
Other Financing Sources (Uses):					
Operating Transfers In	584		584	584	-0-
Operating Transfers (Out)	(21)	(7)	(28)	(31)	3
Total Other Financing Sources (Uses)	563	(7)	556	553	3
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 882	(810)	72	(3,499)	3,571

DEBT SERVICE FUNDS

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON FARGOHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS RECEIVE RENTAL PAYMENTS BASED ON LEASE-PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF VARIOUS JOINT POWER AUTHORITIES AND WERE ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 4

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1990	TOTALS 1989
ASSETS				
Equity in Pooled Cash and Investments	$ 3,161	1	3,162	2
Cash with Fiscal Agent	16,612	8,342	24,954	21,558
Accounts Receivable	368	48	416	489
Due from Other Funds		12	12	3
Total Assets	$20,141	8,403	28,544	22,052
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$			59
Obligations Under Reverse Repurchase Agreements	324		324	
Total Liabilities	324	-0-	324	59
Fund Equity				
Fund Balances:				
Reserved for Debt Service	19,817	8,355	28,172	21,819
Unreserved		48	48	174
Total Fund Equity	19,817	8,403	28,220	21,993
Total Liabilities and Fund Equity	$20,141	8,403	28,544 (Statement 1A)	22,052

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for Year Ended June 30, 1989
(In Thousands)

STATEMENT 4A

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1990	TOTALS 1989
Revenue:				
Revenue from Use of Money and Property	$ 1,496	798	2,294	1,755
Expenditures:				
Debt Service:				
Debt Redemption	6,776	2,530	9,306	6,421
Bond Interest Matured	7,946	5,863	13,809	11,895
Other Charges		44	44	30
Total Expenditure	14,722	8,437	23,159	18,346
Excess of Revenue Over (Under) Expenditures	(13,226)	(7,639)	(20,865)	(16,591)
Other Financing Sources (Uses):				
Operating Transfers In	12,602	8,195	20,797	18,640
Operating Transfers (Out)	(1,045)	(769)	(1,814)	(2,291)
Long-Term Debt Proceeds	8,109		8,109	2,028
Total Other Financing Sources (Uses)	19,666	7,426	27,092	18,377
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	6,440	(213)	6,227	1,786
Fund Balances - Beginning of Year	13,377	8,616	21,993	20,207
Fund Balances - End of Year (Statement 4)	$19,817	8,403	28,220	21,993

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 4B

	NONPROFIT CORPORATION		JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Revenue from Use of Money and Property	$ 1,496		798	31	2,294	31	2,263
Expenditures:							
Debt Redemption	6,776	6,875	2,530	2,530	9,306	9,405	99
Bond Interest Matured	7,946	7,847	5,863	5,863	13,809	13,710	(99)
Other Charges			44	58	44	58	14
Total Expenditures	14,722	14,722	8,437	8,451	23,159	23,173	14
Excess of Revenue Over (Under) Expenditures	(13,226)	(14,722)	(7,639)	(8,420)	(20,865)	(23,142)	2,277
Other Financing Sources (Uses):							
Operating Transfers In	12,602	14,722	8,195	8,195	20,797	22,917	(2,120)
Operating Transfers (Out)	(1,045)	-0-	(769)		(1,814)		(1,814)
Long Term Debt Proceeds	8,109	8,109			8,109	8,109	-0-
Total Other Financing Sources (Uses)	19,666	22,831	7,426	8,195	27,092	31,026	(3,934)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 6,440	8,109	(213)	(225)	6,227	7,884	(1,657)

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 4C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 1,496		1,496		1,496
Expenditures:					
Debt Redemption	6,776		6,776	6,875	99
Bond Interest Matured	7,946		7,946	7,847	(99)
Total Expenditures	14,722		14,722	14,722	-0-
Excess of Revenue Over (Under) Expenditures	(13,226)		(13,226)	(14,722)	1,496
Other Financing Sources (Uses):					
Operating Transfers In	12,602		12,602	14,722	(2,120)
Operating Transfers (Out)	(1,045)		(1,045)	-0-	(1,045)
Long Term Debt Proceeds	8,109		8,109	8,109	-0-
Total Other Financing Sources (Uses)	19,666	___	19,666	22,831	(3,165)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 6,440	-0-	6,440	8,109	(1,669)

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 4C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 798		798	31	767
Expenditures:					
Debt Redemption	2,530		2,530	2,530	-0-
Bond Interest Matured	5,863		5,863	5,863	-0-
Other Charges	44		44	58	14
Total Expenditures	8,437		8,437	8,451	14
Excess of Revenue Over (Under) Expenditures	(7,639)		(7,639)	(8,420)	781
Other Financing Sources (Uses):					
Operating Transfers In	8,195		8,195	8,195	
Operating Transfers (Out)	(769)		(769)	____	(769)
Total Other Financing Sources (Uses)	7,426	___	7,426	8,195	(769)
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ (213)	-0-	(213)	(225)	12

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS OTHER ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 40 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

NONPROFIT CORPORATION FUND

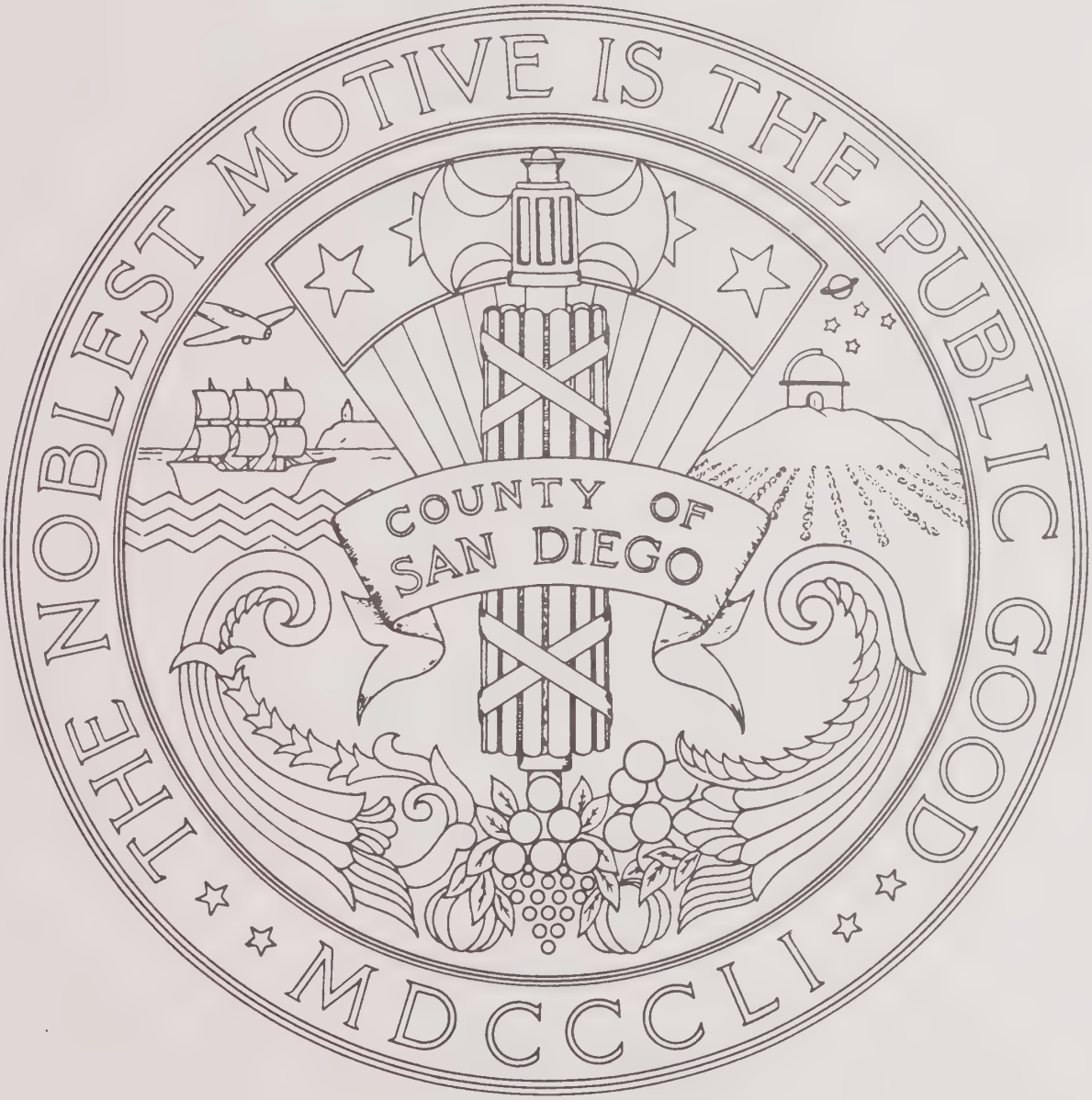
THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND FOR ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COSTS.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE ACQUISITION OF THE COUNTY FACILITIES IN THE CITIES OF EL CAJON, VISTA, AND RAMONA.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
ASSETS				
Equity in Pooled Cash and Investments	$12,151	466	4,591	294
Cash with Fiscal Agent			37,373	
Collections in Transit				
Accounts and Notes Receivable	10,452		219	
Due from Other Funds	1,813	10		4
Due from Other Funds - Loans			250	
Deposits with Others	4,040	—	—	—
Total Assets	$28,456	476	42,433	298
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 4,389		55	
Due to Other Funds	8,102	30	340	1
Obligations Under Reverse Repurchase Agreements	1,244	48	470	30
Due to Other Funds - Loans				903
Other Deferred Revenue	5,576	—	—	—
Total Liabilities	19,311	78	865	934
Fund Equity				
Fund Balances:				
Reserve for Encumbrances		151	8	37
Reserve for Loans			250	
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	9,145	247	41,310	(673)
Total Fund Equity (Statement 5A)	9,145	398	41,568	(636)
Total Liabilities and Fund Equity	$28,456	476	42,433	298

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 5 (cont'd)

	JOINT POWERS AUTHORITIES	TOTALS 1990	TOTALS 1989
ASSETS			
Equity in Pooled Cash and Investments	$ 86	17,588	11,517
Cash with Fiscal Agent	5,435	42,808	42,437
Collections in Transit			1
Accounts and Notes Receivable	39	10,710	7,543
Due from Other Funds		1,827	1,544
Due from Other Funds - Loans		250	
Deposits with Other		4,040	2,414
Total Assets	$5,560	77,223	65,456
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 184	4,628	5,104
Due to Other Funds	33	8,506	4,888
Obligations Under Reverse Repurchase Agreements	9	1,801	855
Due to Other Funds - Loans		903	700
Other Deferred Revenue		5,576	3,284
Total Liabilities	226	21,414	14,831
Fund Equity			
Fund Balances:			
Reserve for Encumbrances	192	388	1,835
Reserve for Loans		250	
Unreserved:			
Designated for Subsequent Years' Expenditures	1,584	1,584	
Undesignated	3,558	53,587	48,790
Total Fund Equity (Statement 5A)	5,334	55,809	50,625
Total Liabilities and Fund Equity	$5,560	77,223 (Statement 1A)	65,456

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenue:				
Taxes	$ 2,066			
Fines, Forfeitures, & Penalties	4,723			
Revenue from Use of Money and Property	1,178	79	3,495	18
Aid from Other Governmental Agencies - State	31,758			
Aid from Other Governmental Agencies - Federal	3,460			
Aid from Other Governmental Agencies - Other	584			
Charges for Current Services	8			
Other Revenue	55	1		49
Total Revenue	43,832	80	3,495	67
Expenditures:				
Capital Outlay	73,736		4,891	258
Excess of Revenue Over (Under) Expenditures	(29,904)	80	(1,396)	(191)
Other Financing Sources (Uses):				
Sale of Fixed Assets	79			
Operating Transfers In	44,298		1,095	7
Operating Transfers (Out)	(14,615)	(73)	(21,843)	
Long-Term Debt Proceeds			33,259	
Transfers to Escrow Agent			(5,980)	
Total Other Financing Sources (Uses)	29,762	(73)	6,531	7
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(142)	7	5,135	(184)
Fund Balances - Beginning of Year	9,287	391	36,433	(452)
Residual Equity Transfer From (To) Other Fund				
Fund Balances - End of Year (Statement 5)	$ 9,145	398	41,568	(636)

Continued on next page

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 5A (cont'd)

	JOINT POWERS AUTHORITIES	TOTALS 1990	TOTALS 1989
Revenue:			
Taxes	$	2,066	787
Fines, Forfeitures, & Penalties		4,723	5,800
Revenue from Use of Money and Property	401	5,171	4,425
Aid from Other Governmental Agencies - State		31,758	9,155
Aid from Other Governmental Agencies - Federal		3,460	2,347
Aid from Other Governmental Agencies - Other		584	554
Charges for Current Services		8	2
Other Revenue		105	5,555
Total Revenue	401	47,875	28,625
Expenditures:			
Capital Outlay	299	79,184	52,841
Excess of Revenue Over (Under) Expenditures	102	(31,309)	(24,216)
Other Financing Sources (Uses):			
Sale of Fixed Assets		79	
Operating Transfers In	769	46,169	25,982
Operating Transfers (Out)	(503)	(37,034)	(20,039)
Long-Term Debt Proceeds		33,259	18,313
Transfers to Escrow Agent		(5,980)	
Total Other Financing Sources (Uses)	266	36,493	24,256
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	368	5,184	40
Fund Balances - Beginning of Year	4,966	50,625	50,598
Residual Equity Transfer From (To) Other Fund			(13)
Fund Balances - End of Year (Statement 5)	$5,334	55,809	50,625

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$ 2,066	15,159		
Fines, Forfeitures, and Penalties	4,723	11,273		
Revenue from Use of Money and Property	1,178		79	75
Aid from Other Governmental Agencies - State	31,758	75,162		
Aid from Other Governmental Agencies - Federal	3,460	7,964		
Aid from Other Governmental Agencies - Other	584	6,513		
Charges for Current Services	8	1,127		
Other Revenue	55	34,519	1	—
Total Revenue	43,832	151,717	80	75
Expenditures:				
Capital Outlay	70,381	202,283		
Excess of Revenue Over (Under) Expenditures	(26,549)	(50,566)	80	75
Other Financing Sources (Uses):				
Sale of Fixed Assets	79	385		
Operating Transfers In	44,298	59,366		
Operating Transfers (Out)	(17,970)	(18,090)	(224)	(332)
Long-Term Debt Proceeds				
Transfers to Escrow Agent	—	—	—	—
Total Other Financing Sources (Uses)	26,407	41,661	(224)	(332)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (142)	(8,905)	(144)	(257)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5B (cont'd)

	NONPROFIT CORPORATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$			
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	3,495		18	
Aid from Other Governmental Agencies - State				
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services				
Other Revenue			49	
Total Revenue	3,495		67	
Expenditures:				
Capital Outlay	4,899	39,923	295	4,108
Excess of Revenue Over (Under) Expenditures	(1,404)	(39,923)	(228)	(4,108)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In	1,095	-0-	7	
Operating Transfers (Out)	(21,843)	(21,831)		
Long-Term Debt Proceeds	33,259	33,259		4,008
Transfers to Escrow Agent	(5,980)	(5,980)		
Total Other Financing Sources (Uses)	6,531	5,448	7	4,008
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 5,127	(34,475)	(221)	(100)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5B (cont'd)

	JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$		2,066	15,159	(13,093)
Fines, Forfeitures, and Penalties			4,723	11,273	(6,550)
Revenue from Use of Money and Property	401		5,171	75	5,096
Aid from Other Governmental Agencies - State			31,758	75,162	(43,404)
Aid from Other Governmental Agencies - Federal			3,460	7,964	(4,504)
Aid from Other Governmental Agencies - Other			584	6,513	(5,929)
Charges for Current Services			8	1,127	(1,119)
Other Revenue			105	34,519	(34,414)
Total Revenue	401		47,875	151,792	(103,917)
Expenditures:					
Capital Outlay	491	2,456	76,066	248,770	172,704
Excess of Revenue Over (Under) Expenditures	(90)	(2,456)	(28,191)	(96,978)	68,787
Other Financing Sources (Uses):					
Sale of Fixed Assets			79	385	(306)
Operating Transfers In	769		46,169	59,366	(13,197)
Operating Transfers (Out)	(503)	(503)	(40,540)	(40,756)	216
Long-Term Debt Proceeds			33,259	37,267	(4,008)
Transfers to Escrow Agent			(5,980)	(5,980)	-0-
Total Other Financing Sources (Uses)	266	(503)	32,987	50,282	(17,295)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$176	(2,959)	4,796	(46,696)	51,492

CAPITAL OUTLAY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 2,066		2,066	15,159	(13,093)
Fines, Forfeitures, and Penalties	4,723		4,723	11,273	(6,550)
Revenue from Use of Money and Property	1,178		1,178		1,178
Aid from Other Governmental Agencies - State	31,758		31,758	75,162	(43,404)
Aid from Other Governmental Agencies - Federal	3,460		3,460	7,964	(4,504)
Aid from Other Governmental Agencies - Other	584		584	6,513	(5,929)
Charges for Current Services	8		8	1,127	(1,119)
Other Revenue	55		55	34,519	(34,464)
Total Revenue	43,832		43,832	151,717	(107,885)
Expenditures:					
Capital Outlay					
Plant Acquisition					
Other Charges	8,555	89	8,644	12,307	3,663
Fixed Assets	65,214	77,389	142,603	190,009	47,406
Expenditure Transfer	(33)	(80,833)	(80,866)	(33)	80,833
Total Expenditures	73,736	(3,355)	70,381	202,283	131,902
Excess of Revenue Over (Under) Expenditures	(29,904)	3,355	(26,549)	(50,566)	24,017
Other Financing Sources (Uses):					
Sale of Fixed Assets	79		79	385	(306)
Operating Transfers In	44,298		44,298	59,366	(15,068)
Operating Transfers (Out)	(14,615)	(3,355)	(17,970)	(18,090)	120
Total Other Financing Sources (Uses)	29,762	(3,355)	26,407	41,661	(15,254)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$ (142)	-0-	(142)	(8,905)	8,763

EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 79		79	75	4
Other Revenue	1		1	---	1
Total Revenue	80		80	75	5
Other Financing Sources (Uses):					
Operating Transfer (Out)	(73)	(151)	(224)	(332)	108
Excess of Revenue Over (Under) Other Financing (Uses)	$ 7	(151)	(144)	(257)	113

Continued on next page

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 3,495		3,495		3,495
Expenditures:					
Capital Outlay					
Other General					
Fixed Assets	4,891	8	4,899	39,923	35,024
Excess of Revenue Over (Under) Expenditures	(1,396)	(8)	(1,404)	(39,923)	38,519
Other Financing Sources (Uses):					
Operating Transfers In	1,095		1,095		1,095
Operating Transfers (Out)	(21,843)		(21,843)	(21,831)	(12)
Long-Term Debt Proceeds	33,259		33,259	33,259	-0-
Transfers to Escrow Agent	(5,980)		(5,980)	(5,980)	-0-
Total Other Financing Sources (Uses)	6,531	-	6,531	5,448	1,083
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 5,135	(8)	5,127	(34,475)	39,602

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5C (cont'd)

VARIANCE	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 18		18		18
Other Revenue	49		49		49
Total Revenue	67		67		67
Expenditures:					
Capital Outlay					
Plant Acquisition					
Services and Supplies	258	37	295	4,108	3,813
Excess of Revenue Over (Under) Expenditures	(191)	(37)	(228)	(4,108)	3,880
Other Financing Sources (Uses):					
Operating Transfers In	7		7		7
Long Term Debt Proceeds	—		—	4,008	(4,008)
Total Other Financing Sources (Uses)	7	—	7	4,008	(4,001)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(184)	(37)	(221)	(100)	(121)

Continued on next page

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1990
(In Thousands)

STATEMENT 5C (cont'd)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$401		401		401
Expenditures:					
Capital Outlay					
Plant Acquisition Fixed Assets	299	192	491	2,456	1,965
Excess of Revenue Over (Under) Expenditures	102	(192)	(90)	(2,456)	2,366
Other Financing Sources:					
Operating Transfers In	769		769		769
Operating Transfers (Out)	(503)		(503)	(503)	-0-
Total Other Financing Sources (Uses)	266	—	266	(503)	769
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$368	(192)	176	(2,959)	3,135

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
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ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES, OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS, AND DEVELOPMENT OF COUNTY AIRPORTS. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS MAINTENANCE, AND DEVELOPMENT OF VARIOUS LANDFILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION AND WATER DISTRICT FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Equity in Pooled Cash and Investments	$ 4,066	843	1,075	42,271
Collections in Transit	6			639
Imprest Cash				7
Taxes Receivable (Schedule 4)				
Accounts Receivable and Notes Receivable, Net	111	31	96	4,536
Due From Other Funds	100	740	47	1,028
Due From Other Funds - Loans	461			
Inventory of Material and Supplies, Net	49	85		55
Deposit with Others				42
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due From Other Funds				
Cash with Fiscal Agent				
Fixed Assets	24,055	412	4,392	16,067
Accumulated Depreciation	(8,415)	(238)	(856)	(7,301)
Total Assets	$20,433	1,873	4,754	57,344
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 25	25	184	2,824
Accrued Payroll	40	132		159
Accrued Interest				
Due to Other Funds	284	479	18	669
Obligations Under Reverse Repurchase Agreements	416	86	110	4,328
Deposits from Others				
Amount Payable to Grantor Agency			852	
Other Deferred Revenue			54	79
Long-Term Debt Payable	70	252		259
Total Liabilities	835	974	1,218	8,318
Fund Equity				
Contributed Capital: (Statement 6C)				
Grants and Contributions	14,531	698	4,391	5,648
Accumulated Depreciation on Grant Funded Fixed Assets			(855)	
Retained Earnings: (Statement 6A)				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				5,256
Unreserved	5,067	201		38,122
Total Fund Equity	19,598	899	3,536	49,026
Total Liabilities and Fund Equity	$20,433	1,873	4,754	57,344

Continued on next page

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6 (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1990	TOTALS 1989
ASSETS			
Equity in Pooled Cash and Investments	$20,517	68,772	64,005
Collections in Transit	8	653	139
Imprest Cash		7	8
Taxes Receivable (Schedule 4)	382	382	445
Accounts Receivable and Notes Receivable, Net	420	5,194	3,812
Due From Other Funds	597	2,512	2,584
Due From Other Funds - Loans	15	476	429
Inventory of Material and Supplies, Net		189	124
Deposit with Others		42	42
Restricted Assets:			
Equity in Pooled Cash and Investments	7,505	7,505	4,123
Due From Other Funds	107	107	77
Cash with Fiscal Agent	165	165	165
Fixed Assets	43,760	88,686	90,431
Accumulated Depreciation	(10,143)	(26,953)	(25,707)
Total Assets	$63,333	147,737	140,677
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 28	3,086	2,090
Accrued Payroll		331	279
Accrued Interest	13	13	23
Due to Other Funds	553	2,003	1,300
Obligations Under Reverse Repurchase Agreements	2,869	7,809	5,056
Deposits from Others	300	300	300
Amount Payable to Grantor Agency		852	735
Other Deferred Revenue		133	
Long-Term Debt Payable	1,932	2,513	4,014
Total Liabilities	5,695	17,040	13,797
Fund Equity			
Contributed Capital: (Statement 6C)			
Grants and Contributions	15,343	40,611	46,827
Accumulated Depreciation on Grant Funded Fixed Assets		(855)	(508)
Retained Earnings: (Statement 6A)			
Reserved for Revenue Bond Restrictions	14,714	14,714	15,396
Reserved for Landfill Closure		5,256	1,634
Unreserved	27,581	70,971	63,531
Total Fund Equity	57,638	130,697	126,880
Total Liabilities and Fund Equity	$63,333	147,737 (Statement 1A)	140,677

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenue:				
Charges for Services	$3,152	4,876	531	30,084
Operating Expenses:				
Salaries	869	3,089		3,224
Repairs and Maintenance	112	177	1	60
Equipment Rental	107	569		504
Sewage Processing Contracted Services	379	565	3,792	13,030
Depreciation	453	41	358	1,805
Utilities	65	8		22
Other	85	213	106	2,346
Total Operating Expense	2,070	4,662	4,257	20,991
Operating Income (Loss)	1,082	214	(3,726)	9,093
Nonoperating Revenue:				
Interest	327	63	141	3,087
Taxes				38
Grants	724	27	3,257	126
Gain on Disposal of Equipment				3
Other	215	1	24	573
Total Nonoperating Revenue	1,266	91	3,422	3,827
Nonoperating Expenses:				
Interest on Long-Term Debt			54	
Loss on Disposal of Equipment		1		
Other				
Total Nonoperating Expense		1	54	
Nonoperating Income (Loss)	1,266	90	3,368	3,827
Net Income (Loss) (Statement 6B)	2,348	304	(358)	12,920
Equity Conveyed to Other Entities	(250)	(269)		
Depreciation on Grant Funded Fixed Assets			358	
Increase (Decrease) in Retained Earnings	2,098	35	-0-	12,920
Retained Earnings - Beginning Balance	2,969	166	-0-	30,458
Retained Earnings - Ending Balance (Statement 6)	$5,067	201	-0-	43,378

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6A (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1990	TOTALS 1989
Operating Revenue:			
Charges for Services	$ 9,376	48,019	45,648
Operating Expenses:			
Salaries		7,182	6,081
Repairs and Maintenance		350	277
Equipment Rental		1,180	1,178
Sewage Processing	3,620	3,620	1,723
Contracted Services	1,000	18,766	20,973
Depreciation	670	3,327	2,045
Utilities	43	138	148
Other	2,448	5,198	4,040
Total Operating Expense	7,781	39,761	36,465
Operating Income (Loss)	1,595	8,258	9,183
Nonoperating Revenue:			
Interest	2,211	5,829	5,127
Taxes	55	93	199
Grants		4,134	2,874
Gain on Disposal of Equipment		3	4
Other	276	1,089	815
Total Nonoperating Revenue	2,542	11,148	9,019
Nonoperating Expenses:			
Interest on Long-Term Debt	39	93	150
Loss on Disposal of Equipment		1	757
Other	9	9	381
Total Nonoperating Expense	48	103	1,288
Nonoperating Income	2,494	11,045	7,731
Net Income (Loss) (Statement 6B)	4,089	19,303	16,914
Equity Conveyed to Other Entities	(8,762)	(9,281)	
Depreciation on Grant Funded Fixed Assets		358	142
Increase (Decrease) in Retained Earnings	(4,673)	10,380	17,056
Retained Earnings - Beginning Balance	46,968	80,561	63,505
Retained Earnings - Ending Balance (Statement 6)	$42,295	90,941	80,561

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Sources of Working Capital:				
Operations:				
Net Income (Loss) (Statement 6A)	$2,348	304	(358)	12,920
Items not Requiring Working Capital:				
Depreciation	453	41	358	1,805
Loss (Gain) on Disposal of Equipment		1		(3)
Working Capital Provided by (Used In) Operations	2,801	346	-0-	14,722
Capital Contributions, Net		8	351	
Proceeds from Sale of Fixed Assets				11
Increase in Long-Term Debt	8	41		54
Retirement of Fixed Assets			20	
Total Sources of Working Capital	2,809	395	371	14,787
Uses of Working Capital:				
Acquisition of Fixed Assets	1,948	18	47	4,992
Payment of Long-Term Debt			324	
Equity Conveyed to Other Entities	250	269		
Increase in Long-Term Receivables				
Total Uses of Working Capital	2,198	287	371	4,992
Net Increase (Decrease) in Working Capital	$ 611	108	-0-	9,795
Elements of Net Increase (Decrease) in Working Capital:				
Equity in Pooled Cash and Investments	$ 851	139	183	11,279
Cash with Fiscal Agent				
Collections in Transit	3			614
Imprest Cash	(1)	(1)		1
Taxes Receivable				
Accounts Receivable and Notes Receivable, Net	(76)	(120)	(35)	1,530
Due from Other Funds	(27)	280	6	(105)
Due from Other Funds - Loans	37			
Inventory of Material and Supplies	12	1		52
Deposits with Others				
Accounts Payable	209	(13)	36	(1,259)
Accrued Payroll	(8)	(5)		(39)
Accrued Interest				
Due to Other Funds	(212)	(139)	25	(171)
Obligations Under Reverse Repurchase Agreements	(177)	(34)	(44)	(2,028)
Deposits from Others				
Amount Payable to Grantor Agency			(117)	
Other Deferred Revenue			(54)	(79)
Net Increase (Decrease) in Working Capital	$ 611	108	-0-	9,795

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 6B (cont'd)

	SANITATION AND WATER DISTRICTS	TOTALS 1990	TOTALS 1989
Sources of Working Capital:			
Operations:			
Net Income (Loss) (Statement 6A)	$ 4,089	19,303	16,914
Items not Requiring Working Capital:			
Depreciation	670	3,327	2,045
Loss (Gain) on Disposal of Equipment		(2)	753
Working Capital Provided by (Used In) Operations	4,759	22,628	19,712
Capital Contributions, Net	(6,575)	(6,216)	7,200
Proceeds from Sale of Fixed Assets		11	44
Increase in Long-Term Debt		103	
Retirement of Fixed Assets	9,176	9,196	63
Total Sources of Working Capital	7,360	25,722	27,019
Uses of Working Capital:			
Acquisition of Fixed Assets	2,525	9,530	8,256
Payment of Long-Term Debt	1,280	1,604	1,342
Equity Conveyed to Other Entities	8,762	9,281	
Increase in Long-Term Receivables			6
Total Uses of Working Capital	12,567	20,415	9,604
Net Increase (Decrease) in Working Capital	$(5,207)	5,307	17,415
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$(4,303)	8,149	15,385
Cash with Fiscal Agent			80
Collections in Transit	(103)	514	105
Imprest Cash		(1)	1
Taxes Receivable	(63)	(63)	111
Accounts Receivable and Notes Receivable, Net	83	1,382	1,517
Due from Other Funds	(196)	(42)	580
Due from Other Funds - Loans	10	47	(1)
Inventory of Material and Supplies		65	7
Deposits with Others			(55)
Accounts Payable	31	(996)	(1,170)
Accrued Payroll		(52)	(62)
Accrued Interest	10	10	3
Due to Other Funds	(206)	(703)	(296)
Obligations Under Reverse Repurchase Agreements	(470)	(2,753)	1,709
Deposits from Others			(300)
Amount Payable to Grantor Agency		(117)	(265)
Other Deferred Revenue		(133)	66
Net Increase (Decrease) in Working Capital	$(5,207)	5,307	17,415

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1990
(In Thousands)

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	$14,531	690	4,040	5,648	21,918	46,827
Add: Increases Authorized		8	351		894	1,253
Deduct: Decreases Authorized					7,469	7,469
Ending Balance (Statement 6)	$14,531	698	4,391	5,648	15,343	40,611
Source						
Grants	$ 764		4,391	139	1,008	6,302
Governments' Contribution:						
General Fund	12,651	36		5,509		18,196
Sanitation Districts:						
Buena		36				36
Cardiff		59				59
Lakeside		103				103
Lemon Grove		96				96
Montgomery		100				100
Solana Beach		60				60
Spring Valley		150				150
Winter Gardens		30				30
Other		28				28
Total	12,651	698		5,509		18,858
Developers' Contribution	1,116				14,335	15,451
Total Contributed Capital (Statement 6)	$14,531	698	4,391	5,648	15,343	40,611

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

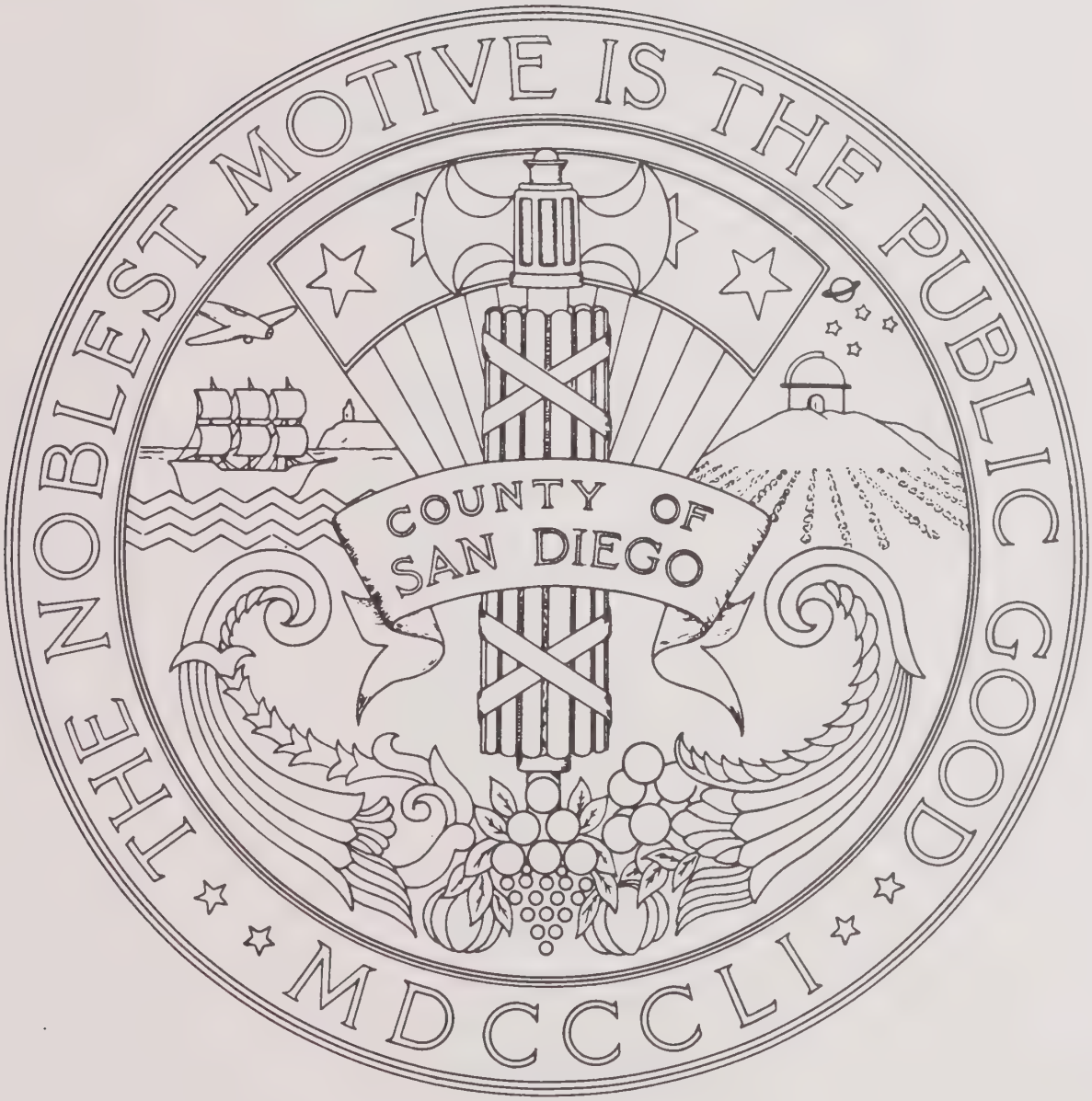
THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.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INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 7

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS			
Equity in Pooled Cash and Investments	$19,190	304	330
Collections in Transit			
Imprest Cash		200	
Accounts Receivable		15	
Due from Other Funds	1,012	690	
Due from Other Funds - Loans	911		659
Inventory of Equipment, Material and Supplies, at cost	840	1,258	
Equipment, Net of Allowance for Depreciation of $7,214 in 1990 ($5,815 in 1989)	9,308		
Total Assets	$31,261	2,467	989
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 138	1,207	
Due to Other Funds	332		
Obligations Under Reverse Repurchase Agreements	1,965	31	34
Total Liabilities	2,435	1,238	34
Fund Equity			
Contributed Capital (Statement 7C)	11,847	1,171	955
Retained Earnings:			
Unreserved	16,979	58	
Total Fund Equity	28,826	1,229	955
Total Liabilities and Fund Equity	$31,261	2,467	989

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 7 (cont'd)

	OTHER MISCELLANEOUS	TOTALS 1990	TOTALS 1989
ASSETS			
Equity in Pooled Cash and Investments	$342	20,166	15,673
Collections in Transit	30	30	59
Imprest Cash		200	100
Accounts Receivable	1	16	12
Due from Other Funds	35	1,737	1,778
Due from Other Funds - Loans		1,570	2,041
Inventory of Equipment, Material and Supplies, at cost	102	2,200	2,168
Equipment, Net of Allowance for Depreciation of $7,214 in 1990 ($5,815 in 1989)	33	9,341	10,201
Total Assets	$543	35,260	32,032
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 74	1,419	1,489
Due to Other Funds	91	423	379
Obligations Under Reverse Repurchase Agreements	35	2,065	1,163
Total Liabilities	200	3,907	3,031
Fund Equity			
Contributed Capital (Statement 7C)	49	14,022	13,553
Retained Earnings: Unreserved	294	17,331	15,448
Total Fund Equity	343	31,353	29,001
Total Liabilities and Fund Equity	$543	35,260 (Statement 1A)	32,032

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INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	OTHER MISCELLANEOUS	TOTAL 1990	TOTAL 1989
Operating Revenue					
Charges for Services	$ 7,319	20,506	1,801	29,626	25,861
Operating Expenses:					
Cost of Materials	1,004	20,433	1,078	22,515	18,678
Repairs and Maintenance	2,671		2	2,673	2,715
Fuel	720			720	876
Depreciation	1,655		10	1,665	1,411
Other	972		484	1,456	1,287
Total Operating Expenses	7,022	20,433	1,574	29,029	24,967
Operating Income (Loss)	297	73	227	597	894
Nonoperating Revenue:					
Interest	1,582			1,582	1,286
Nonoperating Expenses:					
Loss on Disposal of Equipment	89			89	230
Other			207	207	118
Total Nonoperating Expenses	89		207	296	348
Nonoperating Income (Loss)	1,493		(207)	1,286	938
Net Income (Loss)	1,790	73	20	1,883	1,832
Retained Earnings - Beginning Balance	15,189	(15)	274	15,448	13,616
Retained Earnings - Ending Balance (Statement 7)	$16,979	58	294	17,331	15,448

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1990
With Comparative Figures For Year Ended June 30, 1989
(In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Sources of Working Capital:			
Operations:			
Net Income (Loss)	$1,790	73	
Items not requiring Working Capital:			
Depreciation	1,655		
Loss (Gain) on Disposal of Equipment	89	—	
Working Capital Provided by Operations	3,534	73	
Capital Contributions, Net	269	300	(100)
Proceeds from Sale of Fixed Assets	163		
Proceeds Received from Long-Term Receivables	447	—	200
Total Sources of Working Capital	4,413	373	100
Uses of Working Capital:			
Acquisition of Fixed Assets	1,038		
Increases in Long-Term Receivables	—		177
Total Uses of Working Capital	1,038	—	177
Net Increase (Decrease) in Working Capital	$3,375	373	(77)
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$4,723	(166)	(64)
Collections in Transit		100	
Imprest Cash		3	
Accounts Receivable, Net		179	
Due from Other Funds	(223)	234	(8)
Inventory of Material and Supplies	(197)		
Accounts Payable	59	18	
Due to Other funds	(96)	1	
Obligations Under Reserve Repurchase Agreements	(891)	4	(5)
Net Increase (Decrease) in Working Capital	$3,375	373	(77)

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1990
With Comparative Figures For Year Ended June 30, 1989
(In Thousands)

STATEMENT 7B (cont'd)

	OTHER MISCELLANEOUS	TOTAL 1990	TOTAL 1989
Sources of Working Capital:			
Operations:			
Net Income (Loss)	$20	1,883	1,832
Items not requiring Working Capital:			
Depreciation	10	1,665	1,411
Loss (Gain) on Disposal of Equipment	—	89	57
Working Capital Provided by Operations	30	3,637	3,300
Capital Contributions, Net		469	998
Proceeds from Sale of Fixed Assets		163	286
Proceeds Received from Long-Term Receivables	—	647	522
Total Sources of Working Capital	30	4,916	5,106
Uses of Working Capital:			
Acquisition of Fixed Assets	19	1,057	1,806
Increases in Long-Term Receivables	—	177	236
Total Uses of Working Capital	19	1,234	2,042
Net Increase (Decrease) in Working Capital	$11	3,682	3,064
Elements of Net Increase (Decrease) in Working Capital:			
Equity in Pooled Cash and Investments	$(1)	4,492	1,679
Collections in Transit	(29)	(29)	19
Imprest Cash		100	-0-
Accounts Receivable, Net		3	4
Due from Other Funds	11	(41)	394
Inventory of Material and Supplies	(5)	32	277
Accounts Payable	34	70	71
Due to Other funds	11	(43)	(11)
Obligations Under Reserve Repurchase Agreements	(10)	(902)	631
Net Increase (Decrease) in Working Capital	$11	3,682	3,064

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1990
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	TOTAL
Beginning Balance	$11,578	871	1,055	49	13,553
Add: Increases Authorized	269	300			569
Deduct: Decreases Authorized			100		100
Ending Balance (Statement 7)	$11,847	1,171	955	49	14,022
Source					
Governments' Contribution:					
General Fund	$ 199	1,171	955	49	2,374
Road Fund	6,992				6,992
Liquid Waste Enterprise Fund	1,248				1,248
Solid Waste Enterprise Fund	3,141				3,141
Airport Enterprise Fund	267				267
Total	$11,847	1,171	955	49	14,022

TRUST AND AGENCY FUNDS

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYEE AND EMPLOYER CONTRIBUTIONS, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF CURRENT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

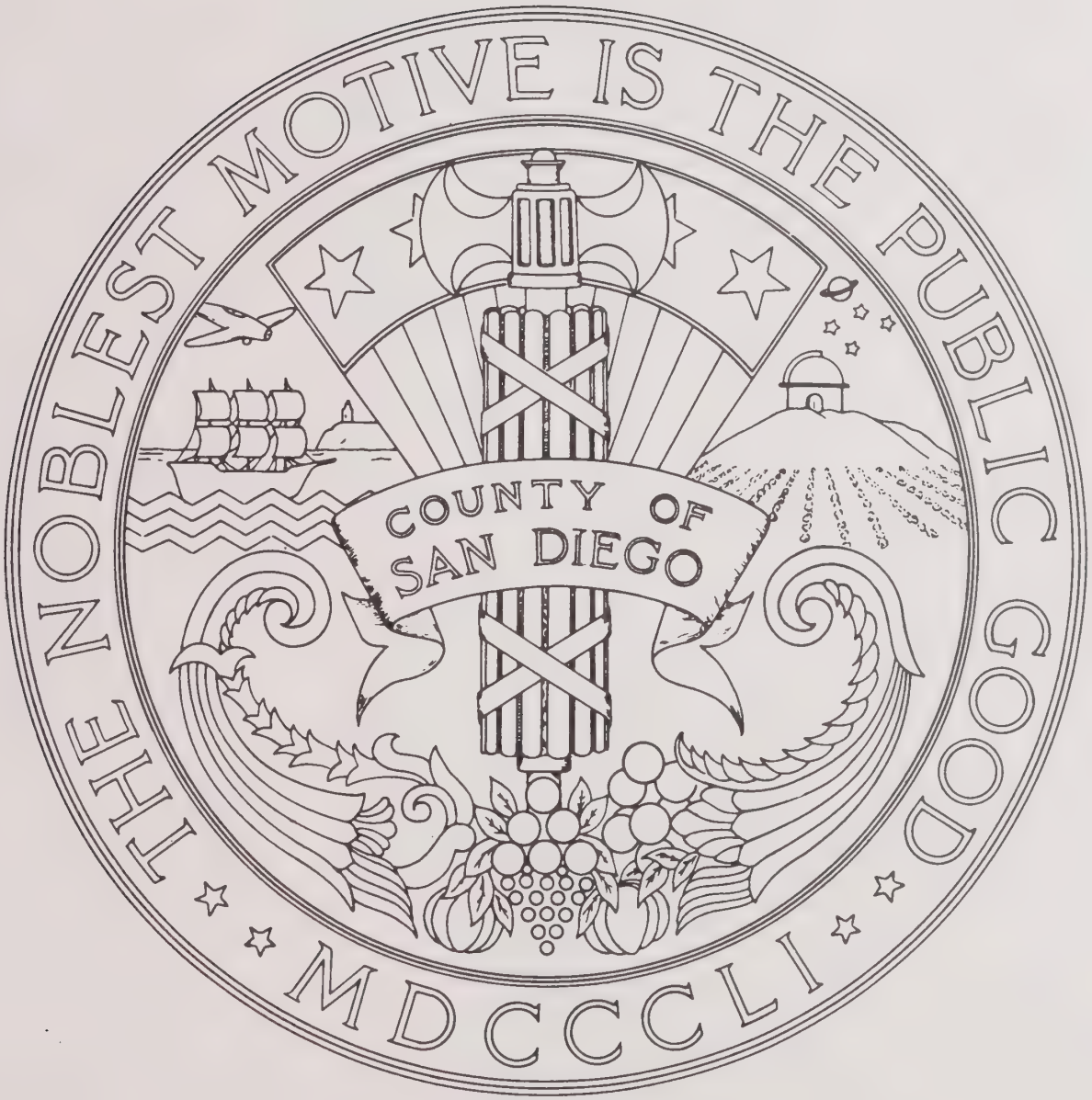
SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST. SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES WHICH THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL PROJECTS FUNDS, AND SCHOOL DISTRICT FUNDS.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TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	$113,896	55,005	3,657	233,404
Cash with Fiscal Agent				383
Collections in Transit		7,517	6	3,437
Imprest Cash				9
Investments (Schedule 3)	836,422			
Taxes Receivable		77,536		
Accounts Receivable	36,460		36,479	
Due from Other Funds	2,678	1,262		8,886
Total Assets	$989,456	141,320	40,142	246,119
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 5,750			
Due to Other Funds	345	7,490	20,728	12,782
Obligations Under Reverse Repurchase Agreements	11,662	5,632	374	23,899
Due to Other Funds - Loans				
Amount Due Employees for Deferred Compensation				
Tax Collections Due to Other Governmental Entities		128,198		
Agency Funds Held for Other Governmental Entities			19,040	209,438
Total Liabilities	17,757	141,320	40,142	246,119
Fund Equity				
Fund Balance:				
Reserved For Retirements	971,699			
Total Liabilities and Fund Equity	$989,456	141,320	40,142	246,119

Continued on next page

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1990
With Comparative Figures for June 30, 1989
(In Thousands)

STATEMENT 8 (cont'd)

	AGENCY		TOTALS	
	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	1990	1989
ASSETS				
Equity in Pooled Cash and Investments	$504,250	985,638	1,895,850	1,641,593
Cash with Fiscal Agent	44,291		44,674	35,480
Collections in Transit	2,281	123	13,364	10,687
Imprest Cash	40		49	47
Investments (Schedule 3)	742	110	837,274	589,125
Taxes Receivable			77,536	74,748
Accounts Receivable			72,939	55,656
Due from Other Funds	5,251	8,214	26,291	22,330
Total Assets	$556,855	994,085	2,967,977	2,429,666
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$		5,750	15,538
Due to Other Funds	194,170	2,202	237,717	228,998
Obligations Under Reverse Repurchase Agreements	51,631	100,921	194,119	121,822
Due to Other Funds - Loans		80	80	83
Amount Due Employees for Deferred Compensation	56,478		56,478	46,721
Tax Collections Due to Other Governmental Entities			128,198	135,658
Agency Funds Held for Other Governmental Entities	254,576	890,882	1,373,936	986,450
Total Liabilities	556,855	994,085	1,996,278	1,535,270
Fund Equity				
Fund Balance:				
Reserved For Retirements			971,699	894,396
Total Liabilities and Fund Equity	$556,855	994,085	2,967,977 (Statement 1A)	2,429,666

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 70,410	1,346,703	1,362,108	55,005
Collections In Transit	7,235	7,517	7,235	7,517
Taxes Receivable	74,748	1,475,235	1,472,447	77,536
Due from Other Funds	1,000	7,097	6,835	1,262
Total Assets	$153,393	2,836,552	2,848,625	141,320
LIABILITIES				
Due to Other Funds	$ 12,510	13,407	18,427	7,490
Obligations Under Reverse Repurchase Agreements	5,225	5,632	5,225	5,632
Tax Collections Due to Other Governmental Entities	135,658	2,463,527	2,470,987	128,198
Total Liabilities	$153,393	2,482,566	2,494,639	141,320
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	$ 2,817	153,863	153,023	3,657
Collections in Transit		6		6
Accounts Receivable	39,119	36,480	39,120	36,479
Due from Other Funds	40		40	-0-
Total Assets	$ 41,976	190,349	192,183	40,142
LIABILITIES				
Due to Other Funds	$ 22,791	20,728	22,791	20,728
Obligations Under Reverse Repurchase Agreements	209	374	209	374
Agency Funds Held for Other Government Entities	18,976	125,296	125,232	19,040
Total Liabilities	$ 41,976	146,398	148,232	40,142
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 92,920	1,718,891	1,578,407	233,404
Cash with Fiscal Agent	425	15,327	15,369	383
Collections in Transit	1,615	3,437	1,615	3,437
Imprest Cash	9			9
Due from Other Funds	5,892	8,886	5,892	8,886
Total Assets	$100,861	1,746,541	1,601,283	246,119
LIABILITIES				
Due to Other Funds	$ 11,132	12,788	11,138	12,782
Obligations Under Reverse Repurchase Agreements	6,896	23,899	6,896	23,899
Agency Funds Held for Other Governmental Entities	82,833	1,693,073	1,566,468	209,438
Total Liabilities	$100,861	1,729,760	1,584,502	246,119

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 8A (cont'd)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$418,116	2,264,048	2,177,914	504,250
Cash with Fiscal Agent	35,055	9,510	274	44,291
Collections in Transit	1,646	2,281	1,646	2,281
Imprest Cash	38	2		40
Investments	742			742
Due from Other Funds	4,990	13,262	13,001	5,251
Total Assets	$460,587	2,289,103	2,192,835	556,855
LIABILITIES				
Due to Other Funds	$180,670	194,515	181,015	194,170
Obligations Under Reverse Repurchase Agreements	31,028	51,631	31,028	51,631
Amount Due Employees for Deferred Compensation	46,721	19,108	9,351	56,478
Agency Funds Held for Other Governmental Entities	202,168	1,759,954	1,707,546	254,576
Total Liabilities	$460,587	2,025,208	1,928,940	556,855
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	$737,483	3,192,579	2,944,424	985,638
Collections in Transit	191	216	284	123
Investments	110			110
Due from Other Funds	1,355	8,489	1,630	8,214
Total Assets	$739,139	3,201,284	2,946,338	994,085
LIABILITIES				
Due to Other Funds	$ 1,855	3,500	3,153	2,202
Obligations Under Reverse Repurchase Agreements	54,728	100,921	54,728	100,921
Due to Other Funds - Loans	83		3	80
Agency Funds Held for Other Governmental Entities	682,473	4,490,280	4,281,871	890,882
Total Liabilities	$739,139	4,594,701	4,339,755	994,085

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1990
(In Thousands)

STATEMENT 8A (cont'd)

TOTAL AGENCY FUNDS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSETS				
Equity in Pooled Cash and Investments	$1,321,746	8,676,084	8,215,876	1,781,954
Cash with Fiscal Agent	35,480	24,837	15,643	44,674
Collections in Transit	10,687	13,457	10,780	13,364
Imprest Cash	47	2		49
Investments	852			852
Taxes Receivable	74,748	1,475,235	1,472,447	77,536
Accounts Receivable	39,119	36,480	39,120	36,479
Due from Other Funds	13,277	37,734	27,398	23,613
Total Assets	$1,495,956	10,263,829	9,781,264	1,978,521
LIABILITIES				
Due to Other Funds	$ 228,958	244,938	236,524	237,372
Obligations Under Reverse Repurchase Agreements	98,086	182,457	98,086	182,457
Due to Other Funds - Loans	83		3	80
Amount Due Employees for Deferred Compensation	46,721	19,108	9,351	56,478
Tax Collections Due to Other Governmental Entities	135,658	2,463,527	2,470,987	128,198
Agency Funds Held for Other Governmental Entities	986,450	8,068,603	7,681,117	1,373,936
Total Liabilities	$1,495,956	10,978,633	10,496,068	1,978,521

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS.

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1990
(In Thousands)

SCHEDULE 1

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 905	222	75	1,052
Finance	3,340	2,988	1,711	4,617
Counsel	268	183	5	446
Personnel	470	308	74	704
Elections	1,352	190	9	1,533
Communication	17,952	221	17,185	988
Property Management	489,297	123,008	31,932	580,373
Other General	29,086	23,482	2,931	49,637
Total General	542,670	150,602	53,922	639,350
Public Protection:				
Judicial	7,770	2,219	393	9,596
Police Protection	8,139	1,691	135	9,695
Detention and Correction	1,800	292	52	2,040
Fire Protection	288	293		581
Protective Inspection	434	164	1	597
Other Protection	4,922	1,307	249	5,980
Total Protection	23,353	5,966	830	28,489
Public Ways and Facilities:				
Public Ways	4,528	386	79	4,835
Health and Sanitation:				
Health Services	9,476	2,457	1,129	10,804
Public Assistance:				
Administration	5,220	1,092	345	5,967
Education:				
Library Services	2,916	112	40	2,988
Agricultural Education	34	2	3	33
Total Education	2,950	114	43	3,021
Recreational and Cultural Services:				
Recreational Facilities	1,122	177	134	1,165
Total	$589,319	160,794	56,482	693,631 (Statement 1A)

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON PUBLIC ASSISTANCE FUNDS, AGENCY FUND INVESTMENTS, AND TAXES RECEIVABLE.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1990
(In Thousands)
(Pursuant to Sec. 10808 - Welfare & Institution Code)

SCHEDULE 2

Activity	Source				Total Expenditures and Encumbrances
			County		
	State Aid	Federal Aid	Property Tax	Other Revenue (1)	
Public Welfare	$305,476	232,631	44,680	2,010	584,797
Hospital Care	6,258	183	3,410	59,947	69,798
Total	$311,734	232,814	48,090	61,957	654,595
Percentage of Cost	47.6	35.6	7.3	9.5	100.0

(1) Includes charges for current service and aid repayment.

PENSION TRUST AND AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1990
(In Thousands)

SCHEDULE 3

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Utility Bonds	4.25-8.75	1993-2012	$ 169	$ 167	148
Corporate Bonds	4.25-9.60	1993-2005	215	215	213
Railroad Bonds	4.50-7.75	1991-1992	250	250	237
Foreign Government Bonds	8.00-9.88	1994-2000	110	110	106
Total				742	704
Pension Trust Fund:					
Corporate Bonds	6.95-13.375	1990-2026	175,385	177,035	186,226
U.S. Government Bonds	8.00-10.00	1996-2020	112,631	106,229	106,533
Real Estate			70,465	70,465	75,159
Real Property Leases Receivable	5.75	1991	441	47	47
Stocks				482,646	607,708
Total				836,422	975,673
Funds Held for School Districts:					
U.S. Government	8.00	1997	10	10	10
State Government Bonds	3.50	1995	100	100	100
Total				110	110
Total Investments				$837,274 (Statement 8)	976,487

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1990
(In Thousands)

SCHEDULE 4

		FUNDS		
	TOTAL	GENERAL	SPECIAL REVENUE	ENTERPRISE
TAXES				
Secured:				
1989/90 Fiscal Year Levy	$16,418	16,141	273	4
Prior Fiscal Years' Levies	9,921	9,734	181	6
Unsecured:				
1989/90 Fiscal Year Levy	298	297	1	
Prior Fiscal Years' Levies	6,781	6,740	41	—
Total Taxes Receivable	33,418	32,912	496	10
Benefit Charges	372	—	—	372
Total Taxes and Benefit Charges Receivable	33,790	32,912	496	382
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	31,403	30,937	466	—
Taxes and Benefit Charges Receivable, Net	$ 2,387	1,975 (Statement 2)	30 (Statement 3)	382 (Statement 6)

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

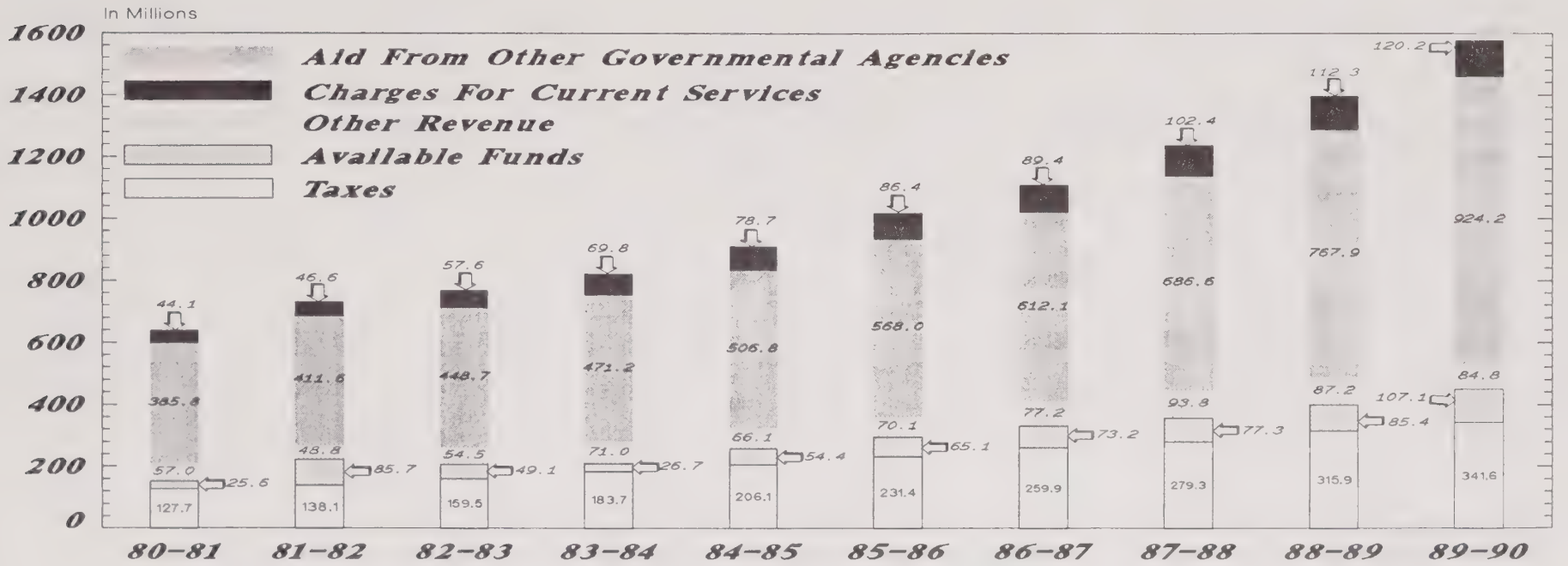
STATISTICAL SECTION

(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

COMPARISON OF REVENUE BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS
(In Thousands)
Fiscal Years 1980–81 thorugh 1989–90

TABLE 1

	80–81		81–82		82–83		83–84		84–85		85–86		86–87		87–88		88–89		89–90	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	$127,696	19.9	138,098	18.9	159,532	20.8	183,710	22.3	206,050	22.6	231,408	22.7	259,908	23.4	279,315	22.6	315,901	22.6	341,644	21.7%
Licenses, Permits, and Franchises	8,327	1.3	7,235	1.0	7,881	1.0	13,523	1.6	13,672	1.5	15,506	1.5	16,249	1.5	20,281	1.6	24,692	1.8	23,762	1.5%
Fines, Forfeitures and Penalties	5,974	0.9	7,202	1.0	7,132	0.9	9,389	1.2	10,591	1.2	10,407	1.0	12,679	1.1	11,266	0.9	15,070	1.1	16,668	1.1%
Use of Money and Property	22,734	3.6	27,250	3.7	24,547	3.2	29,552	3.6	32,221	3.5	35,032	3.4	34,134	3.1	38,286	3.1	29,326	2.1	32,321	2.0%
Aid From Other Gov't Agencies	385,848	60.3	411,561	56.3	448,666	58.3	471,240	57.3	506,748	55.5	567,986	55.6	612,095	55.0	686,624	55.4	797,936	57.0	924,233	58.6%
Charges for Current Services	44,052	6.9	46,650	6.4	57,645	7.5	69,813	8.5	78,727	8.6	86,415	8.5	89,444	8.0	102,414	8.3	112,288	8.0	120,219	7.6%
Other Revenue	19,924	3.1	7,078	1.0	14,922	1.9	18,505	2.3	9,647	1.1	9,136	0.9	14,105	1.3	23,895	1.9	18,101	1.3	12,000	0.7%
Prior Yr Fund Bal	25,607	4.0	85,732	11.7	49,050	6.4	26,719	3.2	54,443	6.0	65,131	6.4	73,234	6.6	77,309	6.2	85,401	6.1	107,113	6.8%
Total	$640,162	100%	730,806	100%	769,375	100%	822,451	100%	912,099	100%	1,021,021	100%	1,111,848	100%	1,239,390	100%	1,398,715	100%	1,577,960	100%



FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF EXPENDITURES AND ENCUMBRANCES

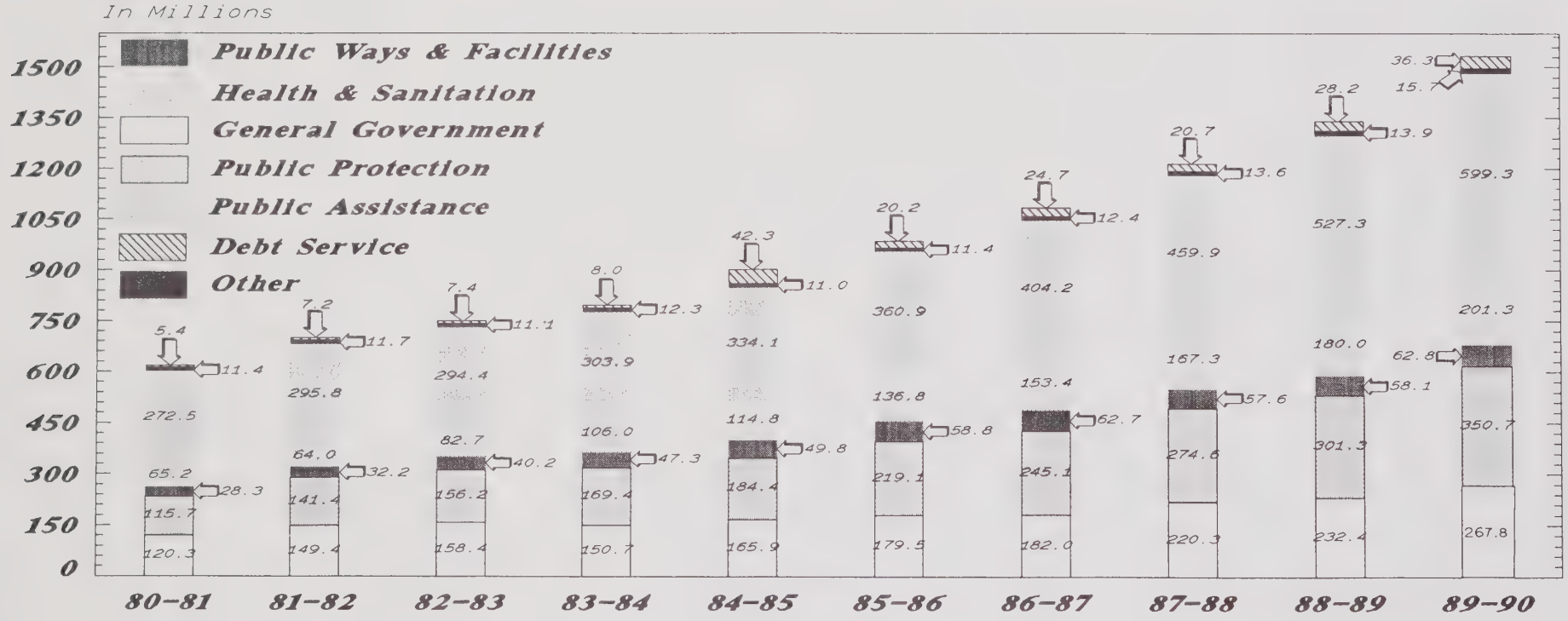
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

TABLE 2

(In Thousands)

Fiscal Years 1980-81 through 1989-90

	1980-81 AMOUNT	%	1981-82 AMOUNT	%	1982-83 AMOUNT	%	1983-84 AMOUNT	%	1984-85 AMOUNT	%	1985-86 AMOUNT	%	1986-87 AMOUNT	%	1987-88 AMOUNT	%	1988-89 AMOUNT	%	1989-90 AMOUNT	%
GENERAL GOVERNMENT	$120,257	19.5	149,352	21.3	158,380	21.1	150,768	18.9	165,932	18.4	179,462	18.2	181,953	16.8	220,254	18.2	232,433	17.4	267,809	17.5
PUBLIC PROTECTION	115,670	18.7	141,346	20.1	156,247	20.8	169,403	21.2	184,436	20.4	219,112	22.2	245,092	22.6	274,610	22.6	301,261	22.5	350,729	22.9
PUBLIC WAYS & FACILITIES	28,343	4.6	32,201	4.6	40,153	5.4	47,279	5.9	49,810	5.5	58,807	6.0	62,702	5.8	57,643	4.7	58,113	4.3	62,812	4.1
HEALTH & SANITATION	65,183	10.5	64,020	9.1	82,741	11.0	105,950	13.3	114,740	12.7	136,798	13.8	153,465	14.1	167,302	13.8	180,046	13.4	201,347	13.1
PUBLIC ASSISTANCE	272,499	44.0	295,849	42.2	294,360	39.2	303,906	38.1	334,142	37.1	360,921	36.6	404,158	37.3	459,899	37.9	527,248	39.3	599,322	39.1
EDUCATION	4,476	0.7	5,070	0.7	5,233	0.7	6,046	0.8	6,404	0.7	6,855	0.7	7,600	0.7	8,219	0.7	8,474	0.6	9,354	0.6
RECREATION & CULTURAL	6,934	1.1	6,638	1.0	5,849	0.8	6,216	0.8	4,612	0.5	4,549	0.5	4,805	0.4	4,984	0.4	5,363	0.4	6,336	0.4
DEBT SERVICE	5,448	0.9	7,193	1.0	7,439	1.0	7,992	1.0	42,271	4.7	20,200	2.0	24,725	2.3	20,666	1.7	28,243	2.1	36,304	2.3
INTERGOVERNMENTAL															404	0.0	12	0.0	0	0.0
TOTAL	$618,810	100%	701,669	100%	750,402	100%	797,560	100%	902,347	100%	986,704	100%	1,084,500	100%	1,213,981	100%	1,341,193	100%	1,534,013	100%

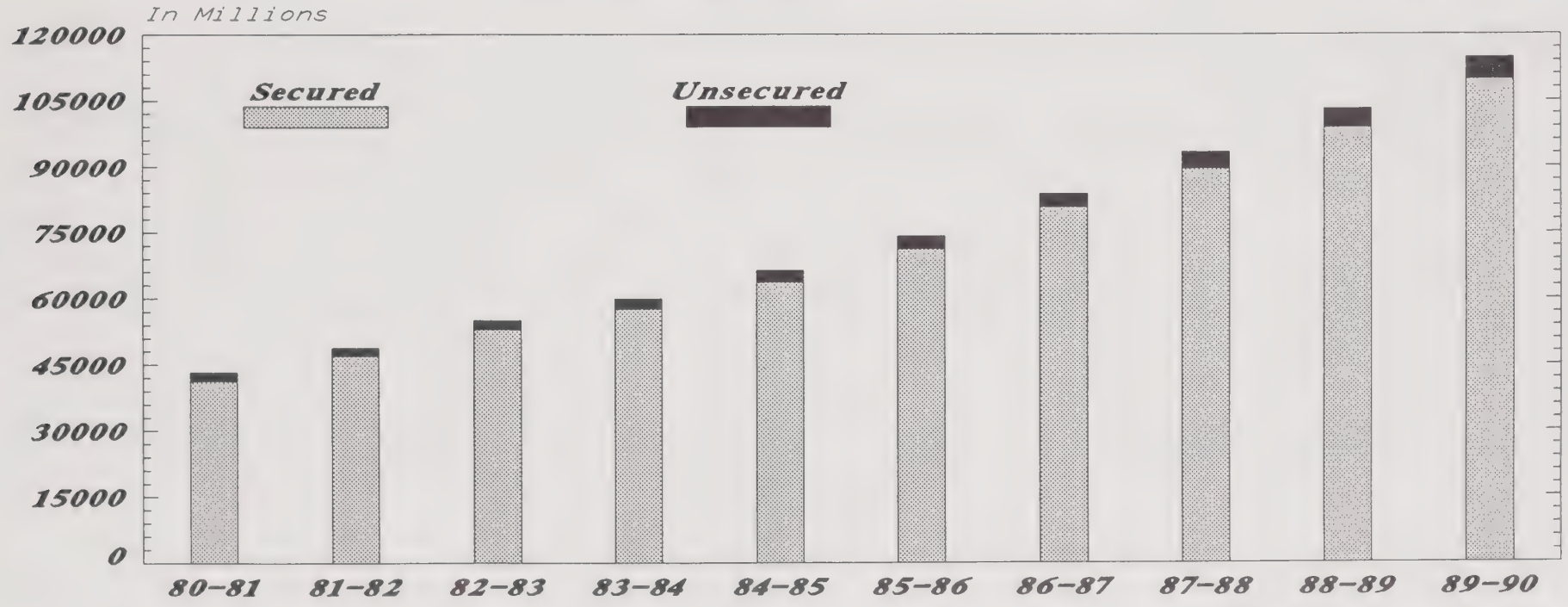


FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
(In Thousands)
Fiscal Years 1980–81 through 1989–90

TABLE 3

	80–81	81–82	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90
Secured Property:										
Land	$16,647,624	18,684,957	20,913,178	22,511,892	25,121,216	27,994,166	31,187,675	34,724,872	38,431,022	43,594,825
Improvements	24,879,419	28,235,191	31,687,621	34,794,708	38,325,824	43,022,676	48,971,008	54,621,215	60,340,768	66,367,616
Personal Property	582,918	986,993	1,198,542	1,371,654	1,451,119	1,661,566	1,917,946	1,866,200	1,823,920	1,917,235
Gross Secured Valuations	42,109,961	47,907,141	53,799,341	58,678,254	64,898,159	72,678,408	82,076,629	91,212,287	100,595,710	111,879,676
Exemptions:	825,302	824,208	885,237	1,092,529	1,195,181	1,461,553	1,474,697	1,691,565	1,757,521	2,109,566
Net Secured Valuations	41,284,659	47,082,933	52,914,104	57,585,725	63,702,978	71,216,855	80,601,932	89,520,722	98,838,189	109,770,110
Unsecured Property:										
Land	92	54	53	53	71	55	52	53	226	550
Improvements	494,635	447,293	587,390	626,958	705,506	732,167	754,843	871,636	990,448	1,155,718
Personal Property	1,518,797	1,308,764	1,478,480	1,640,373	1,975,934	2,204,191	2,312,004	2,905,604	3,340,391	3,865,587
Gross Unsecured Valuations	2,013,524	1,756,111	2,065,923	2,267,384	2,681,511	2,936,413	3,066,899	3,777,293	4,331,065	5,021,855
Exemptions:	24,767	11,929	39,252	13,565	36,701	14,978	40,473	42,128	61,167	67,073
Net Unsecured Valuations	1,988,757	1,744,182	2,026,671	2,253,819	2,644,810	2,921,435	3,026,426	3,735,165	4,269,898	4,954,782
Net Valuations	$43,273,416	48,827,115	54,940,775	59,839,544	66,347,788	74,138,290	83,628,358	93,255,887	103,108,087	114,724,892



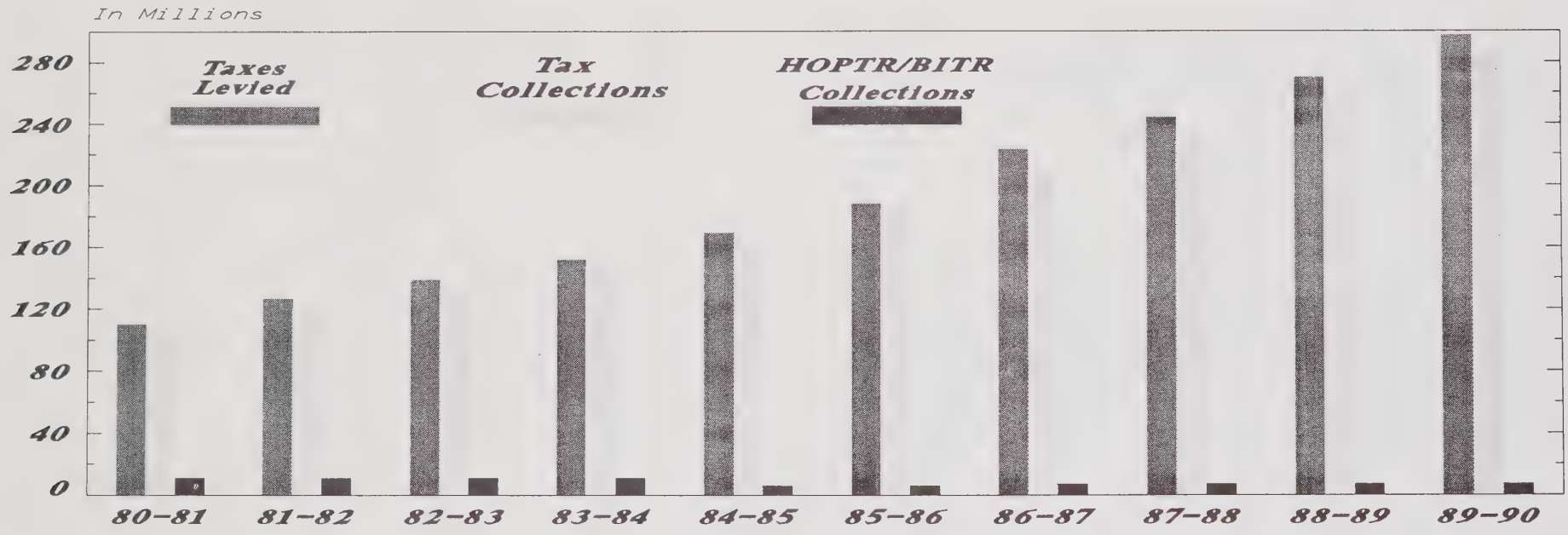
FINANCIAL REPORT OF SAN DIEGO COUNTY
COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
COUNTY GENERAL, AND LIBRARY FUNDS
(In Thousands)
Fiscal Years 1980–81 through 1989–90

TABLE 4

Assessed Valuations and Tax Rates	80–81	81–82	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90
Secured *	$10,321,165	11,770,733	13,228,526	14,396,431	15,925,744	17,804,214	20,150,483	22,380,181	24,709,547	27,442,527
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured *	497,189	436,045	506,667	563,455	661,203	730,359	756,607	933,791	1,067,560	1,238,696
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levy (Including Library)	110,477	126,896	138,516	151,902	168,691	187,928	222,910	244,069	269,629	297,260
Tax Collections (Including Library)	105,611	119,852	132,289	146,947	165,761	185,004	210,081	229,427	255,591	283,527
Prior Taxes Charged to Redemption Officer	4,866	7,044	6,227	4,955	29,360	2,924	12,829	14,642	14,038	13,733
Percent of Collections	95.6	95.4	95.5	96.7	98.3	98.4	94.2	94.0	94.8	95.4
HOPTR & BITR Valuations Reimbursed by State of California										
Secured	536,706	541,004	541,584	541,584	548,437	566,589	589,978	613,188	638,698	657,476
Unsecured	695	7,758	747	747	719	635	600	592	568	562
HOPTR & BITR Collections	$11,240	11,359	11,346	11,049	6,448	6,110	6,536	6,791	6,924	6,989

* Assessed vauations are based on 25%of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) nad Business Inventory Tax Relief (BITR).

** The 1% of full value or $4.00 maximum (Proposition 13) tax rate begining in 1978–79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
Fiscal Years 1980-81 through 1989-90

TABLE 5

FISCAL YEAR	GOVERNMENTAL ENTITY				
	COUNTY-WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1981	1.000	.087	.012	.045	1.144
1982	1.000	.080	.010	.041	1.131
1983	1.000	.070	.009	.036	1.115
1984	1.000	.061	.007	.035	1.103
1985	1.000	.051	.008	.030	1.089
1986	1.000	.038	.007	.027	1.072
1987	1.000	.030	.006	.025	1.061
1988	1.000	.025	.008	.020	1.053
1989	1.000	.021	.008	.020	1.049
1990	1.000	.019	.006	.017	1.042

*The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
FISCAL YEARS 1980-81 THROUGH 1989-90
(In Thousands)

TABLE 6

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1980-1981	$ 540	$ 18	$ 558	$ 618,810	.09%
1981-1982	-0-	-0-	-0-	701,669	-0-
1982-1983 (2)	515	6,901	7,416	750,402	.99
1983-1984	1,155	6,833	7,988	797,560	1.00
1984-1985	1,255	7,088	8,343	902,347	.92
1985-1986	1,737	8,746	10,483	986,704	1.06
1986-1987	7,712	7,259	14,971	1,084,500	1.38
1987-1988	6,250	7,840	14,090	1,213,981	1.16
1988-1989	6,421	11,895	18,316	1,341,193	1.37
1989-1990	9,405	13,710	23,115	1,534,013	1.51

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. Encumbrances are also included.

(2) In 1982-83 and subsequent fiscal years the debt service expenditures of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation were incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board.

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE,
NET GENERAL OBLIGATION BONDED DEBT PER CAPITA, AND COMPUTATION
OF LEGAL DEBT MARGIN
FISCAL YEARS 1980-81 THROUGH 1989-90
(In Thousands)

TABLE 7

	POPULATION PER OFFICIAL U.S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	GROSS BONDED DEBT (3)	LESS DEBT SERVICE FUNDS	NET BONDED DEBT	RATIO OF BONDED DEBT TO ASSESSED VALUATION	NET BONDED DEBT PER CAPITA	LEGAL DEBT MARGIN (4)
1980-1981 . . .	1,907	$43,273,416	$ 540,918	$ -0-	$ -0-	$ -0-	-0-%	$ -0-	$ 540,918
1981-1982 . . .	1,950	48,827,115	610,339	-0-	-0-	-0-	-0-	-0-	610,339
1982-1983 . . .	1,997	54,940,775	686,760	83,195	4,328	78,867	.1435	39.49	686,760
1983-1984 . . .	2,053	59,839,544	747,994	82,040	4,328	77,712	.1299	37.85	747,994
1984-1985 . . .	2,103	66,347,788	829,347	92,610	6,597	86,013	.1296	40.90	829,347
1985-1986 . . .	2,165	74,138,290	926,729	116,440	11,827	104,613	.1411	48.32	926,729
1986-1987 . . .	2,248	83,628,358	1,045,354	139,605	6,556	133,049	.1591	59.18	1,045,354
1987-1988 . . .	2,328	93,255,887	1,165,699	175,060	19,663	155,397	.1666	66.75	1,165,699
1988-1989 . . .	2,418	103,108,087	1,288,851	189,330	21,819	167,511	.1625	69.28	1,288,851
1989-1990 . . .	2,510	114,724,892	1,434,061	223,963	28,172	195,791	.1707	78.00	1,434,061

(1) Estimated

(2) The Legal debt limit is 1.25% of assessed valuation

(3) This amount does not include debt serviced solely by enterprise revenues. Beginning in 1982-83 and subsequent fiscal years, long term obligations of Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation have been included in this amount consistent with the inclusion of these entities in the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board.

(4) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
Fiscal Years 1980-81 through 1989-1990
Calendar Years 1980 through 1989
(In Thousands)

TABLE 8

	CONSTRUCTION (1)						PROPERTY VALUE (3)		
YEAR	RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION	FISCAL YEAR	(2) BANK DEPOSITS	COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1980	7,371	1,246	23,131	$1,345,733	1980-81	$ 6,444,365	$ 6,472,438	$29,088,619	$ 206,326
1981	4,557	1,163	19,605	1,158,998	1981-82	7,476,457	7,490,112	32,665,500	824,208
1982	4,454	991	17,071	1,130,931	1982-83	8,989,232	8,934,239	35,960,120	885,237
1983	12,031	945	19,792	2,217,520	1983-84	10,567,006	10,123,280	38,142,885	1,092,529
1984	14,985	1,218	22,122	3,134,486	1984-85	11,157,266	11,797,422	42,065,530	1,195,181
1985	15,540	1,223	22,819	3,711,314	1985-86	11,806,427	13,715,879	47,212,371	1,461,553
1986	18,865	1,326	24,495	4,496,571	1986-87	11,861,597	16,053,789	52,939,430	1,474,697
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	13,624,036	20,773,990	65,946,066	1,757,521
1989	11,708	6,028	22,717	3,836,928	1989-90	(4)	23,400,967	74,545,420	2,109,566

Sources:

(1) Greater San Diego Chamber of Commerce
(2) Federal Reserve Bank
(3) San Diego County Property Tax Services and Assessor
(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1980 through 1990

TABLE 9

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE (2)	UNEMPLOYMENT RATE (2)
1980	1,861,846	774,200	6.6%
1981	1,906,860	802,200	6.9%
1982	1,949,963	834,100	9.3%
1983	1,996,767	854,900	8.4%
1984	2,053,303	897,000	6.0%
1985	2,102,502	907,400	5.3%
1986	2,165,457	995,000	5.0%
1987	2,248,482	1,069,000	4.5%
1988	2,328,328	1,118,400	4.3%
1989	2,417,649	1,173,400	3.9%
1990	2,509,914	(3)	(3)

DATA SOURCES:
(1) State Department of Finance
(2) State Employment Development Department
(3) Not yet Available

REVENUE BOND COVERAGE
WATER AND SEWER BONDS
FISCAL YEARS 1980-1981 THROUGH 1989-1990
(In Thousands)

TABLE 10

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
1980-81	$10,575	$10,367	$ 208	$ 284	$ 192	$ 476	.44
1981-82	14,941	12,876	2,065	262	171	433	4.77
1982-83	10,087	8,209	1,878	287	430	717	2.62
1983-84	11,414	7,950	3,464	310	417	727	4.77
1984-85	12,466	9,158	3,308	335	402	737	4.49
1985-86	17,130	9,677	7,453	340	386	726	10.27
1986-87	12,317	7,266	5,051	3,015	91	3,106	1.63
1987-88	13,628	6,641	6,987	225	81	306	22.83
1988-89	18,693	7,501	11,192	240	72	312	35.87
1989-90	11,918	7,781	4,137	105	37	142	29.13

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
(In Thousands)

TABLE 11

	Percent Applicable		Debt Applicable July 1, 1990	
San Diego County	100.	%	$ -0-	(1)
San Diego County General Fund Obligations	100.		312,018	(2)
Metropolitan Water District of Southern California	16.047		114,986	
San Diego County Water Authority	100.		24,135	
San Diego County Water Authority Certificates of Participation	100.		93,400	
Community College District and Certificates of Participation	100.		13,880	
San Diego Unified School District	100.		2,250	
San Diego Unified School District Building Corporation	100.		55,765	
Other Unified School Districts and Certificates of Participation	100.		20,640	
High School Districts and Certificates of Participation	100.		17,793	
School Districts and Certificates of Participation	100.		27,060	
Otay Municipal Water District & Improvement Districts	100.		13,805	
Other Municipal Water Districts	100.		57,932	
City of San Diego	100.		6,530	
City of San Diego General Fund Obligation	100.		109,080	
Other Cities	100.		11,000	
Other City General Fund Obligations	100.		138,385	
San Diego Unified Port District	100.		9,385	
San Diego Open Space Park Facilities Districts	100.		68,935	
Hospital Districts and Hospital Authorities	100.		25,050	
Water, County Water and Irrigation Districts	100.		22,791	
Community Facilities District	100.		206,680	
Other Special Districts	100.		8,830	
1915 Act Bonds (Estimated)	100.		167,695	
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT			$1,528,025	(3)
Less: Metropolitan Water District and County Water Authority (100% Self-Supporting)			69,887	
San Diego Unified Port District (100% Self-Supporting)			9,385	
San Diego Open Space Park Fac. Dist. #1 (100% Self-Supporting)			68,935	
Other Self-Supporting Bonds			29,881	
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT			$1,349,937	(3)

Continued on next page

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
(In Thousands)

TABLE 11 (cont'd)

Analysis

Population (December 1989)	2,487	(4)
1989-90 Assessed Valuation	$110,379,101	(5)

	Ratio To 1989-90 Assessed Valuation	Per Capita
Assessed Valuation	N/A	$44,382
Direct Debt (2)	.28 %	125
Gross Total Debt	1.38 %	614
Net Total Debt	1.22 %	543

(1) Excludes short-term cash borrowing.
(2) Includes various obligations issued by Joint Powers Authorities, the Chula Vista Redevelopment AGency, and the San Diego County Capital Asset Leasing Non-Profit Corporation (SANCAL). All of such obligations are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Obligations Payable General Fund."
(3) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
(4) Source: San Diego Economic Bulletin, San Diego Chamber of Commerce.
(5) Assessed valuation reported at 100% of market (full cash) value as defined by Article XIIIA of the California State Constitution less $4,498,703 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1990
(In Thousands)

TABLE 12

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$ 3,095,832	2.70
Southern California Edison	Electric Utility	2,290,513	2.00
Pacific Bell	Telephone Company	1,753,266	1.53
General Dynamics (includes Convair Div)	Aircraft Manufacturing	378,659	.33
Fieldstone/La Costa Associates	Real Estate Management	281,822	.25
Equitable Life Assurance Society	Insurance	237,637	.21
La Costa Hotel & Spa Corp.	Hotel	201,939	.18
Pacific Rim Land Associates	Real Estate Management	185,004	.16
Pacific Landmark Hotel, Ltd.	Hotel	157,863	.14
Rohr Corporation	Aircraft Manufacturing	145,830	.13
		$ 8,728,365	7.63

MISCELLANEOUS STATISTICAL DATA
June 30, 1990

TABLE 13

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South Approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1981	11,126	(3.2)	5.84
1982	10,277	(8.3)	5.27
1983	9,998	(2.3)	5.01
1984	10,118	1.2	4.93
1985	10,688	5.6	5.08
1986	11,342	6.1	5.24
1987	11,989	5.7	5.33
1988	12,739	6.3	5.47
1989	13,471	5.7	5.57
1990	14,255	5.8	5.68

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):
Select System (Circulation Element County General Plan) 952.95
Minor System (All Other Maintained Roads) 899.32

SPECIAL DISTRICTS:

	Number		Number
Air Pollution Control	1	Parking	1
Cemetery	4	Public Utility	1
Community Facilities	17	Recreation and Parks	2
Community Services	11	Redevelopment Agencies	15
County Service Areas	73	Resource Conservation	5
Education:		Sanitary	2
Schools	48	Sanitation	13
Dept. of Education	1	Sewer	1
Fire	18	Small Craft Harbor	1
Flood Control		Unified Port	1
(Includes 1 Subzone)	2	Water:	
Hospital	4	California	4
Irrigation	6	County	5
Library	1	Miscellaneous	2
Lighting	7	Municipal	16
Maintenance:			
Lighting	1		
Sewer	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	4
Water Pollution Control Facilities	6
Sewer Lines, Miles	478.7
Equivalent Dwelling Units Sewer Connections	60,190

MISCELLANEOUS STATISTICAL DATA
June 30, 1990

TABLE 13 (cont'd)

INCORPORATED CITIES:

Carlsbad	Escondido	Poway
Chula Vista	Imperial Beach	San Diego
Coronado	La Mesa	San Marcos
Del Mar	Lemon Grove	Santee
El Cajon	National City	Solana Beach
Encinitas	Oceanside	Vista

REGISTERED VOTERS: Primary Election, June 5, 1990

NUMBER VOTING: 451,770

PERCENT VOTING: 39.42

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	Estimated March 1990 Employed		Estimated March 1990 Employed
Agriculture and Fishing	11,000	Transportation, Communication and Public Utilities	36,200
Mining	800	Wholesale and Retail Trade	239,700
Contract Construction	63,700	Finance, Real Estate and Insurance	68,100
Manufacturing:		Service Industries	271,000
Food	3,600	Government	178,100
Apparel	3,500	Not Elsewhere Classified	134,400
Electronic	20,400		
Aero Space	27,700	TOTAL EMPLOYED	1,139,100
Other Manufacturing	65,000		
Industrial Machinery	15,900	UNEMPLOYED	41,000
		TOTAL CIVILIAN LABOR FORCE	1,180,100

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